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DISTRESS (IRELAND).

TREASURY MINUTE, dated 10th March, 1847,

AND

FIRST REPORT

OF THE

RELIEF COMMISSIONERS,

Constituted under the Act 10th Vic., cap. 7.

Presented to both Houses of Parliament by Command of Her Majesty.

LONDON:
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1847.

799

Page

TREASURY MINUTE 3

REPORT 7

APPENDIX 11

TREASURY MINUTE,

Dated 10th March, 1847.

THEIR Lordships have given to the Report of the Commissioners of Public Works, dated the 4th instant, describing the operations conducted under their superintendence during the preceding month of February, the serious attention which the great importance of the subject demands.

The number of persons employed upon the Relief Works at the close of each week, during this month, are stated to have been as follows:

Week ending	6th	February	615,055
„	13	„	605,715
„	20	„	668,749
„	27	„	708,228

The expenditure on the Relief Works during the month of February, is stated to have been 944,141*l.*, which is entirely independent of the expenses incurred through the Commissariat, and other public departments for the same general object.

The sums expended on the Relief Works during each of the preceding months from the 1st of September, were as follows:

September and October	£ 54,878
November	298,799
December	545,054
January	736,125

It is manifest from the general tenor of this Report, and more particularly from the following passage, that all effectual control over the increase in the number of persons employed, and over the manner in which the work is executed by them, has, for the present, been lost.

' We feel that as long as the number of the destitute continue to increase as " they have done, at the rate of about 20,000 persons per week, and as long as " every person sent to the work must be employed, and, no matter how idle, " cannot be dismissed, except on account of insubordination or outrage, the " overseers, the greater number of whom have been necessarily taken from the " surrounding country, are unable, perhaps sometimes unwilling, to enforce regu- " larity or system in works executed by a mass of unskilful, and frequently weak " and even dying creatures."

It has already appeared from a variety of evidence which has been laid before this Board, that the continuance of the Relief Works materially interferes with the prosecution of the ordinary agriculture of the country, and this conclusion is strongly confirmed by the following, among other passages of the Report.

" Every exertion must be made to encourage private employment, but the " people evince no readiness, at present, to avail themselves of it, nor will it be

" wholly practicable at once to convince them that the works which remain in " progress are no longer to be considered merely as Relief Works."

" Employment from the farmers is, at present, offered in vain, because the men " employed on the road-works, on account of their numbers, can rarely be suffi- " ciently attended to, and are consequently suffered to idle; as well as because where " task-work has been introduced merely as a means of affording higher wages, in the " first instance, the ordinary prices of manual work have been gradually increased " to enable the increasing numbers of unhappy, ill-fed, or unwilling labourers, still " to earn from 1*s.* to 1*s.* 6*d.* per day."

The state of things above described has already engaged the serious consideration of this Board; and being strongly impressed with the necessity of imposing an effectual check upon it, their Lordships caused a communication to be made to the Board of Works on the 16th ultimo, on the subject of the discontinuance of the Relief Works, and, on the 2nd instant, the attention of the Commissioners of the same Board was strongly called to the financial consequences of permitting the expenditure for the Relief Works to continue at its present rate after the expenditure for the new Relief Act shall have commenced.

Sir George Grey has likewise addressed a letter to the Lord-Lieutenant, representing to his Excellency the urgent importance of proper measures being taken on these important subjects.

The matter has now become of so grave and critical a nature, that if the number of persons employed on the Relief Works is not reduced in time to remove all obstacles to the usual amount of labour being employed in preparing the land for the next harvest, evils must ensue which, while they would be painfully felt throughout the whole kingdom, would in Ireland produce calamities greater even than those which have been hitherto experienced.

It appears to my Lords from the Reports and other documents which have been laid before them, that all the instructions which have been from time to time issued, either to reduce the number of persons upon the works, or not to employ persons rated at £6 and upwards, and every other regulation of similar import, have been found utterly inefficacious to check the inordinate increase of persons upon the Relief Works, and that a large proportion of the Relief Committees have recm mended for employment upon those works, in considerable numbers, persons having no claim whatever to relief, and have latterly abandoned all attempt to investigate the claims of the applicants.

My Lords are, therefore, convinced that the only effectual mode of checking the expenditure, and inducing the Committees to perform their duty in revising the lists, is by positive instructions, issued on the direct responsibility of Her Majesty's Government, to limit the number of persons employed, leaving it to the local Committees, with the assistance of the Inspecting Officers of the Board of Works, to carry those instructions into effect, according to the circumstances of each district.

With this view their Lordships direct that notice be immediately given, that from Saturday, the 20th March, the number of persons employed on the Relief Works will be reduced by not less than 20 per cent., and that the remainder will be further diminished by successive reductions, in the proportions, and at the times to be hereafter fixed by this Board, until the new system of Relief, under the 10 Vic. cap. 7, shall have been brought into full operation.

The necessary steps for carrying this arrangement into effect, will be taken by the Board of Works in the following manner:—Persons holding ten acres of land and upwards, are to be discharged from the 20th of March, even if they should

exceed the proportion of 20 per cent. If the number of such persons should not amount to the proportion above stated, those persons are to be discharged who hold the largest amount of land (although less than ten acres), or of other property of any description.

If, however, rations of soup or provisions of other kinds can be supplied either by Relief Committees constituted under the 10 Vic. c. 7, or from other sources, for all destitute persons in any district, the Relief Works in that district are to be entirely suspended; and if rations can, for the present, be supplied only to a limited number, a proportionate reduction is to be made of the persons employed upon the works.

Numerous soup kitchens have been for some time past established in various parts of Ireland, the number of which is daily increasing, and in the course of a short time arrangements for the same purpose, under the Act 10 Vic. c. 7, will have been brought into general operation. My Lords, therefore, trust that the resources provided by this new system of relief will at an early period be available for the greater part of those now employed, and will supersede in almost every part of Ireland the relief now given by means of Public Works.

The Commissioners of Public Works having drawn the attention of this Board to the fact that, in existing circumstances, the mode of employing persons by task work does not answer the expectations which were formed of it, my Lords, relying on the judgment which the Commissioners have formed after their experience of this system for some months, are prepared, where the Commissioners may think it expedient, to sanction a recurrence to a system of daily pay at such rates for each district as they may fix with the sanction of the Lord Lieutenant of Ireland.

Their Lordships have watched with the deepest interest the exertions which the Board and their Officers have made in the execution of the arduous duties confided to them, and they rely with confidence upon the further effort being now made which will be necessary to overcome the difficulties attending the present critical period of the Relief operations.

Transmit a copy of this Minute to the Relief Commissioners, and state that their Lordships request that they will give their immediate and earnest attention to the subject of it, and co-operate, to the best of their ability, with the Board of Works in carrying out the Instructions with which that Board has been furnished.

Transmit a copy to the Commissioners of Public Works, for their information and guidance.

REPORT.

Relief Commission Office, Dublin;
April 10, 1847.

MAY IT PLEASE YOUR LORDSHIPS,

As Commissioners for Relief under the Act of 10 Vict. cap. 7, we submitted a preliminary Report of our proceedings on the 27th February, 1847. and in compliance with your Lordships' instructions, we now transmit our first monthly Report.

Our earliest attention was turned to the formal nomination of the superintending Committees over Unions, called the Finance Committees, each to be composed of from two to four members, selected from among resident gentlemen, having an interest in the district, and capable of undertaking the charge.

It was from this body, (of which the Government Inspector, is an ex-officio member) that we hoped for zealous exertions, in speedily assembling and subsequently directing the Relief Committees for electoral divisions.

In the selection of the individuals to be recommended to the Lord Lieutenant for Finance Committees, we could not apply a principle of representation for different parts of the Union, because the number of eligible persons, being so small, it was necessary to look as much as possible, to the convenience of residence, that would facilitate regular attendance. Nor could we always apportion the nomination between creeds and parties.

We consider, however, and have found, as far as we can at present judge, that these distinctions have become far less essential than was formerly the case, and that there is a spirit of social feeling generally prevalent now amongst the people of this country, that (laying aside exclusive motives,) leads them anxiously to co-operate with each other, for mutual support and assistance, as members of one community; and independent of any partial considerations.

In calling into operation the direct working Committees for Relief, by electoral divisions, (of which there are 2049 in Ireland, and they would all, with a very few exceptions, come under the operation of the Act,) the individual nomination necessary for Finance Committees, appeared hopeless; the Lord Lieutenant therefore, on the 4th of March, issued a regulation (of which we transmit a copy) constituting the Electoral Committees by classes, adapted we believe, as far as could be, to a due representation of all, and to the constitution of a body that ought to be calculated to work out the essential duties with which the Relief Committees are charged.

It was to be expected that this classification might have the effect of introducing some individuals who would be, from character or qualifications, objectionable, or incompetent; and that it would cause the omission of others, whose exertions would be most valuable; still it was considered, that the best basis would thus be established for a general organisation; and that improvements could be subsequently introduced, under the general powers vested in the Lord Lieutenant.

Acting under this view, we have been so desirous of giving this system a fair trial, that we have almost universally declined recommending a compliance with the very general demand that has been made for the addition of members, until there should be proof of its necessity, in order to avoid the great increase of members on the Committees, which would have been the effect of our acceding to many of the propositions submitted to us.

We do not however deny that in many cases additions will be necessary for the better working of these Committees; but they will now be proposed more deliberately, to meet the exigency of each case; and not in the sweeping manner in which they have been hitherto offered to us.

Appendix A.

On the 11th and 16th of March, orders were gazetted, directing that Relief Committees should be constituted, according to the general order of the 4th of March, in each electoral division of ninety-six Unions, since which time the other Unions have been successively organized, and at present there are Finance and Relief Committees in one hundred and twenty-seven Unions, leaving only *three* into which the Act has not been introduced, namely: Antrim, Belfast, and Newtownards.

Early in the month, we issued instructions to the Government Inspectors, and for the guidance of the Finance and Relief Committees, accompanied by forms of accounts, and other information, that we trusted would be found sufficiently explicit.

The object at which we aimed, in these Instructions, was to lay down such general principles as could be made applicable to all, affording every aid by forms and details, that would facilitate the operations; at the same time leaving to the energies and discretion of Committees, all that could be done to most advantage by local arrangements, or that would be subject to the many varieties that local circumstances would require.

Appendix B, C, D.

Of the principles laid down by our Instructions, two, to which we attach much importance, have called forth several remonstrances.

1st. The prohibition of administering relief under the Act in aid of wages.

2nd. The restriction to the sale of food, under prime cost, with the exception of soup.

Many plausible arguments are submitted to us for a relaxation of these rules, but, while we admit that they may be attended by occasional inconveniences, we are persuaded that these evils almost universally arise from the attempt to maintain and perpetuate unsound principles, and not from our regulations, which would tend to place the social system of labour on a wholesome basis.

It might be productive of many advantages if work useful to the *community* could be arranged by the Committees, under sanction of the Government Inspector, for the employment of the able-bodied poor, who must be fed; but it would be attended with much difficulty, and we would not recommend an attempt to put such a proceeding under the charge and management of any public department.

The correctness of the principle of restricting the sale of food to a minimum of prime cost, including expenses, has been sufficiently proved, and it has also been laid down in your Lordships' Instructions.

The various accounts that must necessarily be entered into for an expenditure so large, scattered, and detailed as is required by the generally distressed state of the country, under the provisions of the Act, together with the vast number of forms and documents that it became necessary to arrange for these accounts, and for regulating the distribution of relief, engaged our early consideration. These were speedily arranged under the superintendence and direction of our accountant, Mr. Bromley, and they have been distributed generally as fast as they could be prepared in print and binding, particularizing for first issue those Committees that were reported to be ready for them.

The distribution is now nearly completed, and your Lordships may conceive the mass of labour, in many branches, on this head, when informed, that these documents comprised upwards of 10,000 books, 80,000 sheets, 3,000,000 card tickets, and that their gross weight was not less than 14 tons.

Mr. Bromley, on 22nd March, made, for the information of your Lordships, a full Report of the proposed system for the entire of the accounts of the Commission, which has since received your Lordships' sanction.

The organization being thus completed so far as concerned the necessary steps from this office, the further working out of the measures rested with the Committees and Government Inspectors. We could do no more than stimulate their exertions, which we have done by repeated circulars, and by clearing up the misapprehensions and anticipated difficulties submitted to us, which were numerous in the aggregate, owing to the number of bodies with which we have to deal.

The principal subject of reference has been the desire to add, by specific nomination and recommendation, to the lists of Relief Committees.

This desire has been so general, that, if at once admitted, the proposed systematic classification laid down in the Lord Lieutenant's regulation of the

4th March, would have been nullified; and we should have been engaged in a labyrinth of individual applications, recommendations, and reproaches. We have, therefore, required that an attempt should be made to constitute working bodies under the arrangement of 4th March; and that, on the actual proof of their insufficiency, the absolutely necessary number of additions should be proposed, under the recommendation, in each case of the Finance Committees.

A very considerable degree of impatience has been expressed in many parts of the country, that the new measure of relief should be brought into immediate operation, in order to make that general provision for the destitute population, which could be only partially effected under the Public Works' system; and this impatience has led to pressing applications being made to us for the advance of sums of money, in anticipation of the completion of forms that would be proceeded with in the mean time.

It was out of our power to comply with such demands; but we have been willing to forward the proceedings for any part of an Union, the necessary forms for which could be perfected without waiting for the entire.

Other attempts have been also made to obtain advances on the production of some very imperfect and summary forms and estimates; but we feel bound to require that the documents should be completed in such a manner as to afford a full justification of the expense to be incurred, in spite of the accusation brought against us, that we are withholding food from the starving population, an accusation which, if it can be made with justice in any quarter, must be applied to those who leave unfulfilled the conditions required of them.

We find almost universally that the members nominated to Finance Committees express great zeal and willingness to undertake the arduous duties confided to them.

It is reported by our Inspectors, that the same feelings actuate the Relief Committees in many cases, while in some others we are informed that much delay and suffering is likely to be occasioned by such a degree of apathy and unwillingness to attend to the business, as can only eventually be remedied by the addition of new members, or perhaps, in extreme cases, by the establishment of a new committee altogether, to perform the duties, that those already constituted have thus neglected.

However zealously the several Committees and our officers may have acted, it is manifest that the accumulating extent of the calamity, and the precautions necessary to ensure regularity, and some check upon so enormous an expenditure, requires more time before relief by food can actually be administered, than is consistent with the natural impatience created by the emergency.

The making out of the lists requires much labour and arrangements for its subdivision, and we have received up to this time but a limited account of demands for advances, and those generally for such small sums for the commencement of operations, as could be justified by documents rapidly got up for portions of the districts, of which we have transmitted to your Lordship the details.

This inconvenience will, or ought to be, alone experienced on the first proceedings, for those, if correctly carried out, will subsequently require only occasional partial alterations; and there will thenceforward be a power of foreseeing every requisite for future advances.

Another cause of local delays has arisen from circumstances affecting some of our inspectors.

Major Parker and Captain Drury caught the fever at Skibbereen and Kinsale, while in the zealous discharge of a most arduous duty, to which they fell victims.

The gentleman sent to replace Major Parker resigned his situation, after being there 24 hours; and finding that in that unhappy district the business was in consequence so much retarded, and that severe disease was rapidly increasing among a throughly dispirited population, we have sent two inspectors to that union, one of them a staff surgeon; considering that although his business would not be professional, medical knowledge and experience would, in the Government Agent, be incidentally of great service.

Two more of our Inspectors have also been incapacitated at different stations by attacks of fever, of whom one required to be relieved permanently, and one

temporarily. We have also thought it advisable to send an army surgeon to Kinsale.

One Inspector has resigned from dissatisfaction at his situation.

Considering the large number of persons still employed on the Public Works, notwithstanding the recent reductions, and the amount of funds, and of food, that has recently been distributed by charitable associations and individuals, and by donations from Government, we regret the vast extent of the existing calamity, indicated by the still pressing demands from all quarters for the speedy operation of the Act; and we cannot but fear, that in spite of every effort to prevent abuses, and to stimulate the country to self exertion, the weight upon this measure of relief will be found exceedingly heavy.

One favourable feature has recently appeared amidst the gloom of this distressing scene, in the amount of imports of food, and the consequent reduction of prices. This comes most opportunely for the working of this Act, as it will enable the Committees to lay in, with greater facility, stocks of provisions, at a much lower rate than could have been anticipated.

Your Lordships are aware that the relief that we are now administering is not only of a temporary character, but necessarily of a nature contrary to all sound principles of policy.

It is not for us to propose how it is to give place to more permanent measures, or better principles; but we shall endeavour to avoid as much as possible any proceedings calculated to continue arrangements in the social system that might ultimately lead to lasting evils, considering it more desirable to incur partial present inconvenience (under the penalty of the reproaches it will occasion) than to be the means of introducing measures productive of eventual injury to the community.

We have the honour to be, my Lords,
Your Lordships'
Most obedient humble servants,

J. F. BURGOYNE,
T. N. REDINGTON,
R. J. ROUTH,
D. M'GREGOR,
HARRY D. JONES,
E. T. B. TWISLETON.

To the Right Honourable the Lords
Commissioners of Her Majesty's Treasury,
&c. &c. &c.

Postscript.—We annex a list (Appendix E) of the Government Inspectors of Unions, and copies of the Circulars (Appendix F) which we have issued, containing further instructions, or in explanation of those already distributed.

APPENDIX.

APPENDIX.

Appendix A.

Irish Relief Act, 10 Vic., c. 7.

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Irish Relief Act, 10 Vic., c. 7.

General Order.

The Lord Lieutenant has been pleased to order that the under-mentioned parties shall be members of each Relief Committee, to be constituted under the Act 10 Victoria, c. 7, entitled "An Act for the Temporary Relief of Destitute Persons in Ireland:"—

1. The Justices resident in the electoral division or divisions for which the Committee is constituted. (Sec. 3.)
2. The Guardians of the Poor for such electoral division or divisions. (Sec. 3.)
3. The Relief Inspector of the Union in which the electoral division or divisions is or are situate.
4. The Archbishops or Bishops of the Established and Roman Catholic Churches, resident in the electoral division or divisions.
5. Justices of the Peace, being proprietors of land, or of any estate or interest therein, in such electoral division or divisions.
6. Persons appointed by Justices of the Peace, with the approval of the Lord Lieutenant, to act in their place.
7. The Chairman of the Board of Guardians of the Union in which such electoral division or divisions may be situated
8. The principal officiating Clergyman of the Established and Roman Catholic Church for each parish, any part of which is situate in the electoral division or divisions, and the senior officiating Clergyman of the Presbyterian Church in the electoral division or divisions; or such of their assistants, as with the approval of the Lord Lieutenant, they may name to act in their place.
9. The three highest Poor Rate-payers resident in the electoral division or divisions, not included in any of the foregoing heads.

By his Excellency's command,

Dublin Castle, 4th March, 1847. T. N. Redington.

Appendix B.

Instructions to the Government Inspectors of Districts, under the Act 10 Vic., cap. 7.

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Instructions to the Government Inspectors of Districts, under the Act 10 Vic., c. 7.

1. The duty of the inspectors is to direct and stimulate the several Committees within their districts to a correct and energetic course of proceeding, in accordance with the spirit of the Act of Parliament, and of the various instructions which they have received: the object being, first, to afford relief to the greatest number of the present really destitute population, under the most economical arrangements, and with the smallest amount of abuse; and, secondly, to encourage such principles of feeling and action as shall prospectively tend rather to the improvement of the social system, and consequently of Ireland itself, than by admitting of proceedings on false principles, to introduce permanent and perhaps irremediable injuries into the country.

2. With regard to immediate relief, the extent in which it is required is become of such magnitude, that manifestly unless the greatest vigilance is exerted to limit the issues of provisions most strictly to the persons absolutely requiring them, and in quantities not exceeding what are defined in the instructions, the distress and suffering of the people will be greatly increased, notwithstanding the vast sacrifices that are making for the alleviation of the calamity.

3. The Inspectors will consequently, at frequent visits which they will make to the electoral divisions, narrowly examine the course of their operations, introducing to the notice of any that may have adopted imperfect arrangements, improved systems pursued by others; and, above all, they will, by the most careful observation and inquiry into the particulars of the lists of persons to be supplied gratuitously, satisfy themselves that at least every precaution is adopted, and every means taken by the Committees and their servants to prevent the introduction of any but such individuals as have no present means of subsistence, and to those strictly under the regulated conditions.

4. It is in this part of their duty, namely, to prevent or correct abuses that have notoriously been practised in a great degree under preceding measures, that the energies of the Inspectors are chiefly to be directed, and their credit to be chiefly acquired.

5. Whenever it may seem to be practicable, they will cause a remedy to be applied to any injudicious or incorrect proceedings. But should cases occur, of the Committees, either

through neglect or otherwise, perseveringly admitting of abuses, the circumstances must be fully reported to the Commissioners.

Appendix B.

Instructions to the Government Inspectors of Districts, under the Act 10 Vic., cap 7.

6. The regularity of the proceedings of the Committees, and of their books and accounts, will be an object also of special inquiry.

7. Although the responsibility of procuring and regulating the general supplies of provisions for the district rests with the Committees, and particularly with that of Finance, still it will be incumbent on the Government Inspector to make himself acquainted with the regulations and arrangements entered into, so as to be able to form a judgment, and to give opinions as to their sufficiency, or how they might be improved; and generally to suggest and urge when necessary effective measures for the purpose.

8. The Inspectors will understand that every object referred to in the regulations issued to the Finance and Relief Committees will require their attention, and their utmost energies must be exerted to cause them to be carried out in the most effective manner.

9. The Inspectors will communicate their instructions to the Finance Committee, and endeavour to obtain an active co-operation.

10. It is intended that every representation that any of the Committees may be desirous of making, or any opinion required by them, should be direct to the Government Inspector, who will afford the explanations that, from his knowledge of the measures and of the intentions of Government, or of this Board, as explained in the various documents in his possession, he knows to be correct; and in all cases of doubt or continued difference of opinion with any Committee, he will refer, with full explanations, to the Commissioners.

11. As a general maxim, the Commissioners would recommend the Inspectors to interfere as little as possible with Relief Committees working zealously and correctly.

12. Tenants having moderate holdings of land in extent or quality, must be admitted with caution in the class of destitute; but the mere offer of a sum by landlords or agents for their tenure must not be deemed so conclusive a proof of available means as to justify their being struck off the lists.

13. The Inspectors should inform themselves, by every possible means, of the state of each electoral division within their districts; communicate with the members of Committees, and men of all classes, possessed of intelligence, with a view to urge the adoption of the most effective, prompt, and just measures of relief for the present suffering, and what is perhaps of greater consequence, to stimulate the progress of cultivation of the lands, on which must depend, in a great degree, the providing for the people during the next, and for succeeding years.

14. They will notify to the Commissioners how far the tillage is going on, and where defective, whether from culpable neglect where means exist, or from other causes.

15. The Inspectors will report weekly, generally and concisely upon the state of the electoral divisions *seriatim* in the Union in which they are stationed, adverting to any of the subjects referred to in their several Instructions that may be worthy of notice.

16. The following duties, expressly defined by the Act, are to be attended to, and in all cases with as little delay as possible :—

1. To receive propositions for clerks or other establishment demanded by the Relief Committees, and to forward them, with his observations, to the Commissioners. Clause 4.

2. To sign the lists of the Relief districts after they shall have been examined and amended, and to sign an abstract of amounts required on all the lists. Clause 8.

3. To certify to the Commissioners the amount of the sums mentioned in the allowed estimates of Relief Committees; and also the several amounts for the levy of which the Guardians shall have proceeded towards making a rate, and the actual amounts which shall have been paid pursuant to the warrants. Clause 14.

4. To certify under their hands to the Relief Commissioners that a resolution has been passed by the Board of Guardians to make the necessary rates, and that to the best of their belief the Guardians are proceeding with all despatch to levy such rates. Clause 16.

By order,

W. Stanley,
Secretary.

Relief Commission Office, Dublin Castle,
10*th March*, 1847.

Appendix C.

Appendix C.

Rules and Regulations for Finance Committees, under the Act 10 Vic., cap. 7.

Rules and Regulations for Finance Committees, under the Act 10 Vic., cap. 7.

1. The Finance Committees, composed of resident gentlemen having a great interest in the welfare of the districts, are intended by the Legislature to be the superintending controlling bodies over the proceedings of the numerous Electoral Division Committees.

2. It is to them that the country must look for the carrying out of this measure, with the utmost practicable relief to the really destitute, and with the least possible injury to the great interests of the community.

3. The failing that may be expected to be the most prevalent in the Electoral Division Committees will be naturally too great an extent of liberality, and a timid or more culpable neglect of a rigid restriction of gratuitous relief to those who have most strictly a claim to it. It will be, therefore, one of the most arduous duties of the Finance Committee to take every measure in their power, and to seek for every possible information that may enable them to scrutinize and revise the lists for relief.

4. Having ascertained the estimated wants of their Union for a given period by the returns

Appendix C.

Rules and Regulations for Finance Committees, under the Act 10 Vic., cap. 7.

made to them, the Finance Committee should take a comprehensive view of the best and cheapest means by which the requisite supplies could be procured, whether by a general arrangement by their own body for the entire district—which will have the advantage of a more wholesale dealing for them—or by leaving its management to the Division Committees. In either case, the Division Committees will be instructed, as far as shall be necessary, on the course to be pursued.

15. The Finance Committees are requested particularly to direct their attention to principles of action on the part of the community, on which depend a great deal of the amount of present suffering; and will, it is hoped, use their utmost influence to cause them to take a right direction for the future welfare of the country.

Firstly. Any impression which may have arisen, in consequence of the new Bill for the Temporary Relief of the Destitute Persons in Ireland, that individuals and associations, especially those of the localities, may discontinue their voluntary efforts, should be strenuously counteracted. If such a principle were to be extensively acted upon, the relief would no doubt eventually fail. Neither would it be consistent with the feelings of humanity to leave a population, in the lowest state of want, to the limitted pittance that could alone be doled out under a provision by law; a course that would tend to raise up feelings of despair and alienation, if not animosity, as the natural consequence in the minds of the suffering poor at finding themselves thus abandoned.

Secondly. A feeling may arise among the labouring classes, that it is now less necessary for them to rely on their own energies, as they may in future expect to obtain support from the public. Independent of the degradation that every individual must incur who, by *reason of his own neglect or idleness,* requires subsistence from the public, he should be made aware how miserable and scanty that subsistence must be, if it can be continued at all, and how unmanly it is to abandon his independence, and all hopes of bettering the condition of his family.

Thirdly. There may be an attempt, on the part of farmers and occupiers of more land than they can cultivate by their own labour, to make out the amount of wages which ought to be paid to their hired labourers by the gratuitous distribution. This has been adverted to in the instructions to the Relief Committees, and however plausible may appear to be the pleas in favour of it, should never be admitted, even under the present circumstances. It is pregnant with danger, and has already been the cause of very great evils in England. If such a system were allowed, it would become general; and the injustice of thus defraying, generally by the public, part of the cost of the produce of a business, in contemplation of profits, would tend to far greater injury than would arise from even partial non-employment, in the few cases where the entire family could not earn the day's wages of one efficient labourer.

Fourthly. The despondency at the loss of the potato, it is understood, has, in some instances, led to a reckless spirit of neglect of the cultivation of many of the small holdings, partly arising, perhaps, from a want of knowing in what manner to procure a crop that shall be a substitute. This is a matter of considerable difficulty, and is only to be dealt with in detail, according to the especial circumstances that in each district lead to this neglect. It is an object of vital importance to prevent, as much as possible, any available land remaining unproductive; and even should there appear to be difficulties respecting the provision of seed, it is incumbent on the Committees, as well as on all persons of property and intelligence in the country, to exert every influence in their power to provide a remedy for the evil, by investigations and endeavours to remove whatever may be its cause.

6. The system of public relief works, so injurious and demoralizing, when carried to the extent that, owing to peculiar circumstances, they have now reached, must be discontinued forthwith, and labour must be reinstated in the wholesome condition of being applied solely to objects that shall be indisputably worthy of it, and of being only paid for in proportion to the full value of work done. Under those conditions, it will be most desirable to encourage it in the greatest degree, both by public and private works, arranging for reducing the operations on the former during the periods when labour is wanted for tillage.

7. It is, however, from private employment in the cultivation and improvement of land that the greatest benefit is to be derived; and the members of the Finance Committee are earnestly requested to promote this desirable object by every legitimate means—by their own example—by their personal influence—and by endeavouring to convince employers of labour that it is for the common interest of all to prevent the peasantry from acquiring a habit of dependence on gratuitous relief.

8. The Finance Committees will fix days for periodical meetings for despatch of business, which should not be less frequent than once a week.

9. The Poor Law establishment will be directed to render them every accommodation and assistance in its power. Any other establishment expenses that may be necessary for carrying on the duties will be paid out of the Relief Fund, and must be on the most moderate scale, and submitted previously for the sanction of the Commissioners.

10. The Commissioners will receive with respect any suggestions for carying out the relief measures which the Finance Committees may be inclined to submit to them through their inspecting officers, and will actively co-operate in all that shall be in their power, and that may appear to them to be really beneficial.

By order,
W. Stanley, *Secretary.*

Relief Commission Office, Dublin Castle;
10*th March,* 1847.

On the Manner of Keeping the Accounts. Appendix C.

11. The duplicate relief list must be transmitted by the Relief Committee to the Finance Committee every fortnight, with the several alterations and additions that they may have considered it necessary to make. The Finance Committee must verify and correct this list when considered necessary, approve of it by the signature of the Chairman after the last name on the list, and return it to the Relief Committee. Rules and Regulations for Finance Committees, under the Act 10 Vic. cap. 7.

12. The relief list for sale of rations to poor families whose earnings are insufficient to purchase enough food, on account of the high prices, must be prepared in duplicate by the Relief Committee, and sent every fortnight to the Finance Committee for approval, both as to the number of rations, and the rate at which each ration is to be sold during the ensuing fortnight. See Form A. See Form B.

13. The account book of rations sold, and the amount received for the same, which is to be kept by the clerk to the Relief Committee, must be inspected, from time to time, by the Finance Committee, or their clerk, to ascertain that the number of rations issued to any individual, and the rate charged for rations, corresponds with the relief list approved of for the time by the Finance Committee; also, that the daily receipts are correctly charged in the fortnightly accounts of the Relief Committee. See Form C.

14. An estimate of the amount required by each Relief Committee must be forwarded to the Finance Committee acting for the Union, every fortnight, showing the value of the provisions (required to provide the necessary number of rations) authorized to be issued by the relief list, which must be ascertained by adding the totals of the several pages together; with the cost of the establishment, and every other local expense whatever; showing also the manner it is proposed the funds should be provided. The Finance Committee must revise these estimates and calculations, and decide on the amount to be provided. See Form D.

15. The clerk of the Finance Committee is to collect the several estimates when so revised, and form them into one general estimate, for transmission, accompanied by the Relief Committee's estimates, to the Relief Commissioners, stating the time when the amount will be required; which general estimate must be signed by two members of the Finance Committee, one being the Government Inspector. See Form E.

16. The Finance Committee must require from the Relief Committee a separate account every fortnight, for each Electoral Division within its province, to accompany the estimate before stated, showing the receipts and payments within the fortnight, and the balance remaining in hand (if large, the issues from the Finance Committee must be regulated accordingly), which account must be supported by proper receipts and documents, bearing due authority for the sums paid. The clerk to the Finance Committee must examine very closely the several items of this account, and point out to his Committee any unusual or unauthorized expenditure, in order that explanation may be called for from the Relief Committee. The account and vouchers must be retained by the Finance Committee until required by the Relief Commissioners. See Form F.

17. The treasurer of the Union will be the treasurer for the Finance Committee, but must keep the two accounts separate and distinct; to whom will be remitted, from time to time, such sum or sums of money as the Relief Commissioners may think fit, founded upon the foregoing estimates, whether as loans on the credit of rates, or as grants in aid of rates, or contributions for the purposes of the Act. Such officer will, therefore, be the person to be named in the warrant of the Lord Lieutenant, referred to in the 8th Clause of the Act.

18. The treasurer may only make payments out of such money, under the signatures of the Chairman of the Finance Committee, for the time being, and of the Government Inspector, jointly—retaining the direction as his authority for the issue, and taking the receipt of the party to whom he pays the amount, according to the same regulations as required under the Poor Law Act, as a voucher to obtain credit from the Relief Commissioners.

19. The treasurer of the Union, acting as treasurer for the Finance Committee, will be required to transmit monthly to the Relief Commissioners, in Dublin, an account, within three days after the expiration of each calendar month, showing his receipts and payments on account of the Committee, and the balance remaining in his hands, which account must be accompanied by complete vouchers in support of his receipts and payments; a duplicate thereof must be sent to the Finance Committee, which is to be signed by the chairman, and also forwarded to the Commissioners. The clerk of the Finance Committee must keep an account-book of the receipts and payments, as a check upon the treasurer, with which he is to compare the duplicate account. See Form G.

20. When the Guardians shall not have money in hand, sufficient to meet the amount mentioned in the warrant of the Lord Lieutenant, referred to in Part IV., but shall have resolved on making a rate for the purposes of the Act, the Government Inspector of the Union shall certify to the Relief Commissioners, that a resolution has been passed, and that, to the best of his belief, the Guardians are proceeding with all possible despatch to make and levy such rate; when the Commissioners will, if they shall think fit, make such loans on the credit of the rates so about to be made, as shall be authorised by the Lords of the Treasury. See Form H.

21. In transmitting to the Relief Commissioners the respective estimates and accounts, as well as observations arising out of them, it is requested that the word "Finance" be inserted at the left-hand corner of the address on the letter.

By order of the Commissioners,

Relief Commission Office, Dublin Castle;
10*th March*, 1847.

R. M. Bromley,
Accountant.

Appendix C.

Form A.

FORMS

Referred to in the preceding Instructions.

FORM A.—*Finance.* 10 *Vic., Cap.* 7.

RELIEF LIST,

Electoral Division of _____, _____ *Union.*

INSTRUCTIONS.

THE Clerk to the Relief Committee is to enter in this list, from time to time, applications made for relief, together with the particulars of each case, as required by the headings of the respective columns; he is to be most careful in classing the applicants under the two sections of the list, of "Helpless Poor" and "Able-bodied Poor;" and the required particulars having been submitted to the Relief Committee, the admission of the party or family to relief, shall be notified by inserting the date from which the relief is to be allowed, and the signature of the Chairman affixed thereto.

The names of individuals comprised in families must be inserted in the list in succession; thus—

Murphy, Patrick,		With the requisite particulars of each member of each family.
———— Rachael, wife,		
———— William,	Children.	
———— Jane,		

The number to be inserted in the first column will be against "Murphy, Patrick," but not against his dependents.

If the age is not exactly known, it must be given as correctly as may be.

In setting down the calling of the applicant for relief, the name of the particular branch of labour which he has exercised must be inserted, and the party for whom he worked.

In the first section of the list for Helpless Poor, cases arising from infirmity of mind or body are inserted, but the nature and extent of the infirmity is to be designated; as "Lunatics," or "Idiots," or "Deaf and Dumb," or "Crippled," or "Helpless from old age," &c.

Small holders of land shall be allowed a fixed period for tilling their land, during which time gratuitous relief shall be afforded to them and their families.

The Clerk of the Union is to compare the valuation of Poor Rates in force in the Union with the entries herein, and place his initials at the foot of the column of each page, altering the entries where it is necessary.

The names are to be revised once every fortnight, and when relief is to be continued, the number of rations assigned to each applicant for the ensuing fortnight is to be inserted, together with the initials of the Chairman.

The first fortnight is to be considered as having commenced on Monday, the 15th March, the second from Monday the 29th March, and so on, as shown by the specimen.

If fraud or personation is detected, the supply of rations must be withheld, and the case reported to the Relief Committee.

To deter dishonest persons, who are in employment and earning a livelihood, from representing themselves as destitute, and from applying for relief, every person numbered on the second part of this list, (except the small farmers, as above stated,) must apply *in person daily* for his rations, or send a medical certificate of illness.

No rations are to be advanced in anticipation, except to the helpless poor, and the advance must not extend beyond the fortnight for which the relief has been allowed in the particular case.

Double rations may be issued on Saturdays.

The duplicate of this list is to be sent every fortnight to the Finance Committee for approval.

No.	NAMES OF APPLICANTS. Heads of Families and Adults.	Christian Names of Wives, and children under 15 years dependent on them.	Age.	RESIDENCE. State Townland, where or with whom.	Employment or Calling. By whom usually employed.	IF ADULT, whether Single, Married, Widow, or Widower. IF CHILD, whether Orphan, Deserted, or Illegitimate.	If Able Bodied.	HELPLESS OR IMPOTENT. If partially or wholly disabled, and the description of disability.	Number of Irish Acres of holding.	Number of Acres of arable land included.	Valuation for Poor Rates.	From what date Relief allowed.	Signature of Chairman, Relief Committee.
												1847.	
	SPECIMEN—HELPLESS POOR.												
1	Donovan, Bridget,	..	72	Spaw, with son Thomas Donovan . . .	..	Widow,	No	Helpless from old age,	..	..	..	17 March,	John Burke,
2	Smith, James,	..	12	Blennerville . . .	..	Deserted,	..	Crippled, . . .	..	..	..	17 ,,	John Burke,
3	Brady William.	..	25	Tralee, High-street, with sister Jane O'Gorman, .	Beggar . .	Single, .	No	Idiot, . . .	..	..	..	17 ,,	John Burke,
	SPECIMEN—ABLE-BODIED POOR.												
1	Grogan, Patrick,	..	47	Tralee, Water-lane, . .	Labourer for Mr. Duggan . .	Married,	Yes	..	..	..	..		
	. .	Martha, Wife, .	45	. .	. .	..	..	..	.	..	..		
	. .	Patrick, . .	14	. .	. .	..	..	Lame . . .	..	..	..		
	. .	Jane, . .	12	. .	. .	..	..	..	..	..	..	17 March,	John Burke,
	. .	James, . .	10	. .	. .	..	..	Crippled . .	..	..	..		
	. .	John, . . .	5	. .	. .	..	..	..	..	..	..		
2	Sullivan, Thomas,	..	50	Castle Island, . . .	Farmer . .	Married,	Yes	..	3	1	3		
	. .	Kitty, Wife, .	45	. .	. .	..	..	..	..	..	..	17 March,	John Burke,
	. .	Thomas . .	10	. .	. .	..	..	..	..	..	..		
3	O'Maley, William,	..	24	Killflin, with Tim. Leary,	Labourer for J. Donovan, Esq. .	Single, .	Yes	..	..	..	..	17 March,	John Burke,
4	O'Neill, Timothy,	..	40	Currens, . . .	Shoemaker . .	Single, .	Yes	..	..	..	..	9 May,	John Burke,
													Total,

NOTE.—Heads of Families and Adults are only to be Numbered.—Wives, and Children under 15, are not to be Numbered.

[continued.

RELIEF LIST,—*continued.* Destitute Persons in the Electoral Division of _____

Number of Rations to be delivered daily to Heads of Families and Adults in the following Fortnights.																						OBSERVATIONS (showing the date on which Relief ceased.)
1st Fortnight.		2nd Fortnight.		3rd Fortnight.		4th Fortnight.		5th Fortnight.		6th Fortnight.		7th Fortnight.		8th Fortnight.		9th Fortnight.		10th Fortnight.		11th Fortnight.		12th Fortnight.		
No. of Rations.	Initials of Chairman.	No. of Rations.	Initials of Chairman.	No. of Rations.	Initials of Chairman.	No. of Rations.	Initials of Chairman.	No. of Rations.	Initials of Chairman.	No. of Rations.	Initials of Chairman.	No. of Rations.	Initials of Chairman.	No. of Rations.	Initials of Chairman.	No. of Rations.	Initials of Chairman.	No. of Rations.	Initials of Chairman.	No. of Rations	Initials of Chairman.	No. of Rations.	Initials of Chairman.	
15 to 28 March		29 March to 11 April.		12 to 25 April		26 April to 9 May.		10 to 23 May.		24 May to 6 June.		7 to 20 June		21 June to 4 July.		5 to 18 July.		19 July to 1 August.		2 to 15 August		16 to 29 August.		
1	J. B.	1	J. B.	1	J. B.	1	J. B.	1	J. B.	1	J. B.	1	J. B.	..	..	..	..	..	..	..	..	..	..	Dead, 17 June.
1	J. B.	1	J. B.	1	J. B.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	To Workhouse, 14 April.
1	J. B.	1	J. B.	1	J. B.	1	J. B.	1	J. B.	1	J. B.	1	J. B.	1	J. B.	1	J. B.	1	J. B.	1	J. B.	1	J. B.	
5½	J. B.	5½	J. B.	5½	J. B.	5½	J. B.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	Gone to England, 8 May.
3	J. B.	3	J. B.	3	J. B.	3	J. B.	3	J. B.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	Land in produce, 24 May.
1	J. B.	1	J. B.	..	J. B.	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	Employed, 24 April.
..	..	..	..	1	..	..	J. B.	1	J. B.	1	J. B.	..	..	..	..	..	..	..	..	..	..	..	..	Gone to Dublin, 30 June.
12½	..	12½	..	12½	..	11½	..	6	..	3	..	2	..	1	..	1	..	1	..	1	..	1	..	

Appendix C.

Form B.

FORM B.—*Finance.*—10th Victoria, Cap. 7.

RELIEF LIST.

Sales to Labourers, Small Farmers, &c.

Electoral Division of _____

_____ *Union.*

NOTE.—Only such Labourers, Poor Farmers, &c., whose daily earnings are not sufficient to purchase food enough for their Families, on account of the high prices, can be admitted on this List, even as Candidates for purchase, provided there is food to spare after supplying the Rations to the Destitute Persons. Double Rations may be sold on Saturday.

This List is to be prepared in duplicate by the Relief Committee, and sent every fortnight to the Finance Committee for its approval, both as to the Number of Rations to be sold, and the Price to be charged for each Ration during the ensuing fortnight.

The Signatures of the Inspector and Chairman of the Finance Committee should follow the last Name on the List, as approving of the Number of Rations to be sold, and the rate to be charged for each Ration is also to be stated hereon.

No.	Name.	Residence.	Calling. Labourer, Farmer, &c.	Number of Dependents.		Number of Children under 9 Years.	Number of Daily Rations to be sold.	Initials of Chairman, Relief Committee.	Observations.
				Males.	Females.				

FORM C.—*Finance.*—10th Victoria, Cap. 7.

Form C.

Electoral Division of _____

_____ *Union.*

ACCOUNT of RATIONS sold to Persons in Employment, in consequence of the high price of Provisions, by _____, *Clerk to Relief Committee.*

The Sale of Rations can only be permitted when there shall be sufficient Soup and Provisions remaining, after allowing for the Day's Issue to the whole of the persons on the Destitute List.

Rations are not allowed to be sold to any person not named in the Relief List of Sales. Double Rations may be sold on Saturday.

The amount received for Sales is to be accounted for daily to the Relief Committee, which must be checked by the number of Rations allowed to be issued, and the rate to be charged per Ration, as shown by the Relief List of Sales.

Date.	Name.	Residence.	Number of Rations allowed to be sold.	Rate per Ration.	Amount received.
					£. s. d.

Appendix C.

Form D.

FORM D.—*Finance.*

ESTIMATE of the SUMS required by the _____ Relief Committee for the fortnight ending _____ 1847.

	£. s. d.
To provide materials for the supply of the following Rations daily, less the quantity now on hand, viz :—	
No.	
1st List.—Destitute persons . . . . . Rations,	
2nd do.—Sale to persons in employment (on account of high prices.) ,,	
Total Number. . . ,,	
As per estimate of quantities, to be furnished if required	
For the Weekly Pay of the following persons, employed under the direction of the Committee, viz. :—	
£	
Abate :—Balance remaining in hand, arising from sales, &c., as shown by accompanying Account.	
Net Amount required by the _____ 1847, to be provided as shown on the back hereof.	

_____ { *Chairman, Relief Committee.*

1847.

To the Finance Committee acting for the

_____ *Union,*

County _____

Form E.

FORM E.—*Finance.*

ESTIMATE of SUMS required by the following Relief Committees within the _____ Union, for the fortnight ending _____ 1847.

	£. s. d.
For the Relief Committee of .	
For Ditto	
For Ditto	
For Ditto	
For Ditto	
For Ditto	
For Ditto	
For Ditto	
For Ditto	
For Ditto	
Total . . . £	

_____ 1847.

We hereby Certify that we have revised and amended the several enclosed Estimates received from the respective Relief Committees within this Union, where found necessary ; and that the sum of _____ will be required by the _____ 1847, to be provided for in the manner stated upon each.

_____ { *Two Members of the Finance Committee (one being the Government Inspector.)*

To the Relief Commissioners.

Appendix C.

Form F.

FORM F.—*Finance.*

Electoral Division of _____

The _____ Relief Committee in Account Current with the Finance Committee for the _____ Union, from _____ to _____ 1847.

Date.	No. of Voucher.	*Dr.* From whom received.	Amount.	Date.	No. of Voucher.	To whom paid, and on what account. *Cr.*	Amount.
			£. s. d.				£. s. d.

NOTE.—This Account, showing the balance remaining, must be signed by the Chairman of the Relief Committee, and sent fortnightly to the Finance Committee, accompanied by the estimate of the sums which shall appear to be needed. In the intermediate week the balance in hand should be reported to the Finance Committee.

Form G.

FORM G.—*Finance.*

The Treasurer of the Finance Committee of the _____ Union, in Account Current with the Relief Commissioners, from _____ to _____ 1847.

Date.	No. of Voucher.	*Dr.* From whom received.	Amount.	Date.	No. of Voucher.	To whom paid, and on what account. *Cr.*	Amount.
			£. s. d.				£. s. d.

NOTE.—This Account, showing the balance remaining, must be signed by the Treasurer, and sent Monthly, within three days after the expiration of the calendar month, to the Relief Commissioners, accompanied by complete Vouchers in support of the Receipts and Payments; a duplicate must be sent to the Finance Committee for the approval of the Chairman, who will transmit it to the Relief Commissioners. A statement of the balance in hand is to be forwarded every Saturday, addressed to "The Accountant, Relief Commission, Dublin Castle."

Form H.

FORM H.—*Finance.* Act 10 Vic., cap. 7.

INSPECTORS' CERTIFICATE that Board of Guardians have resolved on making a Rate.

I hereby certify that the Board of Guardians for the _____ Union have passed a Resolution for making a Rate, in pursuance of Act 10 Vic., cap. 7, and to the best of my belief, they are proceeding with all possible dispatch to make and levy such Rate

Given under my hand at _____

this _____ day of _____ 1847.

_____ *Signature of Government Inspector for the* _____ *Union.*

To the Relief Commissioners.

Appendix D.

Appendix D.

Regulations for Relief Committees under the Act 10 Vic. cap. 7.

Regulations for Relief Committees under the Act 10 Vic., cap. 7.

Means of relief to be provided.

1. The Legislature has placed the responsibility of providing means for the relief of destitute persons under the existing calamity on Committees to be constituted for electoral divisions, subject to the regulating control of a Finance Committee for each Union.

2. The funds to be applied to the service will consist of local or other subscriptions, with donations from Government, and, where these may be insufficient, of any monies in the hands of the Poor Law Guardians that can be so appropriated; also of rates to be laid on the electoral divisions where they may be needed; in aid of which rates, according to the exigency of the case further donations will be contributed by Government.

3. The funds derived from subscriptions and donations that remain in the hands of the present Relief Committees will generally be available for the Committees under this Act; but should there be any difficulty owing to the different arrangement of districts, the Commissioners recommend that they should be allocated to the new districts in proportions, under the arbitration of those Finance Committees acting for the greater part of the old district.

Relief to be in food only.

4. Relief is to be given exclusively by the distribution of food; gratuitously to those who are absolutely destitute, and by sale at reasonable prices to those who are employed or have means of purchasing.

Government Inspector.

5. A Government Inspector will be appointed to each Union; he will be an ex-officio member of every Committee constituted under the Act within the Union; he will aid the Committees, especially those of Finance, with his advice and exertions, to cause the provisions of the Act to be carried out in the most effective manner, and will be the medium of communication between those Committees and the Commissioners..

Each Relief Committee to appoint a Clerk.

6. The Electoral Division Committees, which will be the active relieving bodies, will each, in the first instance, elect a treasurer from their own body, and appoint a clerk, who will give his full time to make up lists of the poor, to keep accounts, and generally for office or other work, at such moderate salary as the Committee may suggest, and as shall be sanctioned by the Commissioners.

Other assistance to be provided, as necessary.

7. Every other assistance that will be absolutely required must be provided from time to time as the necessity for it shall arise, subject in every case of what may be deemed standing establishments, to the express sanction of the Finance Committee.

Lists of persons requiring relief to be prepared.

8. The first duty of the Electoral Division Committees will be to draw up lists of the persons requiring relief, in the forms furnished to each Committee, in as perfect and complete a manner as possible, and with a strict and uncompromising regard to truth.

Gratuitous relief to be given to *three* classes.

9. The persons requiring assistance may be classed under the four following heads, each of which will have to be dealt with on distinct principles:—

1st. Destitute, helpless, or impotent persons.
2nd. Destitute able-bodied persons, not holding land.
3rd. Destitute able-bodied persons holders of small portions of land.
4th. The able-bodied employed at wages insufficient for their support at very high prices of food.

10. To the three first named classes it is necessary to extend gratuitous relief.

Cheap food to be sold to the *fourth* class; but no other assistance to be afforded.

11. With regard to the fourth class, that of employed labourers, assistance can only be afforded by selling food of a cheap description, for it must be a fixed rule to refuse to them and their families any gratuitous supplies. If this were once to be deviated from, and wages were to be made up from any general funds, it would be the foundation for an evil of the greatest magnitude. Gratuitous relief being procured and distributed with the great economy demanded at the present crisis, the wages that a man ought to be paid for a reasonable day's work will place him and his family in a better condition than those who are dependent on gratuitous relief; and as it may be expected that all the next agricultural produce will fetch high remunerating prices, it would be particularly unreasonable to provide in any way from a public fund towards the obtaining of that produce. No business ought to be carried on that cannot support itself.

Persons receiving wages, or refusing hire, to be excluded from gratuitous reilef.

12. The Commissioners consider this rule, of not allowing gratuitous relief to be in aid of wages, so essential, that they must require the most watchful and strict revision of the lists, for the purpose of at once striking off the names of all persons who shall be employed for hire either on public or private works, or who shall refuse employment at a reasonable rate of wages.

Revision of lists.

13. The second class should be considered as temporary, being subjected to a careful revision; and the fact of non-employment may be ascertained by requiring the daily attendance of the able-bodied member or members of the family at the food depôt.

Inquiry as to holders of land.

14. The net annual value of the holdings of occupiers of land, according to the Poor Law valuation, might form one criterion of the claim to relief for individuals of the third class, and be regulated by the Finance Committees according to the condition of the several districts. Should any individual exceptions be recommended by the Electoral Division Committee, it should be on strong grounds that must be fully explained.

Conditions on which holders of land are to be relieved.

15. To entitle any holder of land to gratuitous relief it should be absolutely required of him to proceed diligently with the cultivation of his holding, or of its preparation for cropping; and a fixed time should be given to him for the purpose, as a check against his leaving it to be imperfectly tilled by the females of his family, or by occasional work himself, while he may be in some other employment for wages. When he has executed that duty he must be considered as falling into the second or fourth class.

Relief lists, and estimates of expense, to be forwarded to Finance Committee.

16. These lists are to be made out in duplicate, and one must be forwarded to the Finance Committee, assembled at the chief town of the Union, accompanied by an estimate of the amount that will probably be required to provide for the extent of relief in the ensuing fortnight, including the cost of the means of preparing and distributing food, also of establishment, and every other

Regulations for Relief Committees under the Act 10 Vic., cap. 7.

local expense whatever, showing also the manner in which they propose that the funds should be provided. The fortnightly revision of these lists and estimates must in like manner be submitted to the Finance Committee. The Relief Committees will also offer suggestions as to the mode in which they consider the supplies can be best obtained and distributed.

Revised lists, and further estimates, to be forwarded every fortnight.

17. The Finance Committee will take every means in their power to verify and correct these lists, and when approved return them to the Relief Committees, on which will depend the possibility of providing in any degree for the existing deficiency of food. Any fraud attempted in them must be considered as a crime of the deepest character, tending to increase the effects of the present state of destitution.

18. The rated value of the holdings of small farmers and occupiers will be examined by the clerks of the Unions, and certified by them upon the lists.

Finance Committee's revision of lists and estimates.

19. The Finance Committee will then revise all the estimates and calculations, and decide on the amount to be provided for a given period, which should not be less than three months if a rate is to be struck.

Inspectors report.

20. On the signing of the amended list and estimate, the Inspector of the Union is to report to the Commissioners the amount, and when funds are required from the Board of Guardians of the Union the Lord Lieutenant will be moved to cause a warrant to be issued for the amount, or such proportion as his Excellency may approve, requiring the Board of Guardians to pay the sum mentioned within a stated time, to the person who shall in the warrant be named to receive it. If the Guardians shall not have money in hand sufficient for the purpose, they are to levy the sum required as part of the poor's rate. (See Part V.)

The description of food best suited for districts, to be early considered.

21. The Finance Committee will, at a very early period, take into deliberate consideration the manner in which food of the kinds best suited to the purpose and most easily obtained can be provided, either by adopting the recommendations of the Relief Committees, or what they may consider more eligible.

How food is to be provided.

22. It is probable that the more the provision can be sought for in mass, and for large quantities under one arrangement, the cheaper will be the supply, and the less liable to occasional deficiencies. When the Relief Committees are to provide the materials for the food, they will by the Finance Committee with the money; and when the latter shall order and collect the materials for the food, it will be distributed to each Relief Committee under the arrangement which the superior body shall direct. In either case the subsequent distribution will be arranged by the Relief Committee according to the lists, and to the regulated quantity for each individual.

23. It is impossible to prescribe minutely what may be the arrangements for providing, preparing, and distributing food, best suited for each locality; but the following are some of the principles which will apply to all.

24. One of the first and most important matters to be attended to, by whatever Committee is to provide the food, will be to make arrangements by which the supply shall be continued. This must be done either by the actual gradual collection of depôts, or by engagements that may be relied on for supplies.

25. The food which is most economical and nourishing, is soup made after any of the known receipts, together with a portion of bread, meal, or biscuit.

Rations.

26. One ration may consist either—

Of 1½ lb. of bread,
Or 1 lb. of biscuit,
Or 1 lb. of meal or flour of any grain,
Or 1 quart of soup thickened with a portion of meal, according to the known receipts, and one quarter ration of bread, biscuit or meal in addition.

Persons above nine years of age to have one ration, under nine, a half ration, in the day. In all cases, where practicable, the food should be given out in a cooked form, and should be varied occasionally from bread rations to soup and bread, or meal and rice porridge with bread.

Soup should be adopted when practicable.

27. The distribution of food to a large number of people is attended with many difficulties, and these are somewhat increased when soup is substituted for dry food, still the soup is so advantageous that it should be adopted wherever it may be at all possible.

Gratuitous relief only to persons named in lists.

28. No person can on any account whatever be permitted to receive food gratuitously, unless named in the list of destitute persons.

Rations to be advanced only to the helpless poor.

29. No rations are to be advanced in anticipation, except to the helpless poor, and the advance must not extend beyond the fortnight for which the relief has been allowed in each particular case.

Sales to be limited to persons on the lists.

30. In order to husband the resources of the Committees, the sales should be limited to those on a list of persons considered to have a claim, who will be allowed to purchase the number of rations set against their names, which will be on the same scale, per individual of the family, as defined for gratuitous distribution, provided sufficient remains after the gratuitous relief of the day.

31. The articles of food for sale should be also of the same nature as what are given free.

Cost of sale clerk, &c., to be included in price of food, with other charges

32. The cost of hiring a clerk to conduct the business of the sale, and of his assistants, should be considered as part of the outlay which is to be covered by the price charged for each ration.

33. No sale, except of soup, should be made at less than cost price, including carriage, with other necessary charges of buying and selling.

The lists to be numerical. Persons named to be called in that order, and to be provided with cards for the rations.

34. With a view of remedying the serious evil of crowds assembling round the depôt, all struggling for precedence, and many detained for long periods, perhaps during whole nights, the lists should be made out numerically, in which order the persons should be called. A card, printed in black, must be given to each person, who answers when called, with the number of rations to be delivered to him marked upon it, and the card is to be given up on receiving the rations. A card, printed in red ink, is to be used for the rations sold. The

Appendix D.

Regulations for Relief Committees under the Act 10 Vic., cap. 7.

cards will not only be a check upon the rations delivered and the amount received, but preserve order and decorum at the depôt, by not allowing too many at the same time to be present in the soup kitchen. To facilitate this, the building should be so arranged as to admit the people at one door, and let them out at another.

35. Any person not appearing when called must remain till the end.

36. The helpless poor should be first called, then the able-bodied out of employment, who must attend in person, on each day of distribution; and only in case of illness, which must be verified by some certificate or otherwise, is a member of his family to receive that day's allowance.

37. Every possible precaution should be taken to prevent false personation among the applicants at the depôt, at which place the presence of one or more members of the Committee would be most desirable.

38. Any member of the family might be allowed to receive the rations of a small farmer, during the time allowed for the tillage of his holding.

If more than one Electoral Division in a relief district, separate accounts, &c., to be kept. Meetings of the Committees.

39. Where two or more electoral divisions are united under one Committee, the lists, estimates, funds, ratings, and all accounts must be kept distinct for each.

40. The several Committees will meet between 9 o'clock, A.M., and 5, P.M., as often as they shall find it necessary, not being less than once a-week, or on Sunday, for the despatch of business; at which meetings three shall be a quorum. Minutes of the proceedings will be entered in a book kept for the purpose.

41. The meetings of the Committees are not to be open to the public generally, but merely to such individuals as, for obtaining information, the Committee may desire to be present. The Act of Parliament, books for minutes and accounts, as well as various forms, and other documents, will be forwarded to each Committee for their guidance.

Correspondence.

42. All correspondence with the Commissioners must be carried on through the Finance Committee; and forms will be supplied, on which communications or inquiries are to be made, for the purpose of confining correspondence to limits compatible with the despatch of business.

Books, &c., to be supplied by Commissioners, and open for inspection.

43. The books, correspondence, papers, and accounts of the Relief Committees must at all times be open to inspection by the Commissioners or the Government Inspectors, who should be furnished with copies of any documents or accounts they may require.

Subscriptions and donations in aid.

44. Donations in aid of subscriptions will be made by the Commissioners of Her Majesty's Treasury; and it will be necessary in every case to transmit to the Relief Commissioners a list of the subscriptions actually collected, with a certificate to the following effect affixed to each list, signed by the clerk of the Committee, and chairman for the time being:—

> We certify that all the subscriptions set forth in this list have been collected from the persons named as subscribers, and paid to the Treasurer of the Relief Committee, and that there is not included in it any sum contributed from funds applicable to charitable purposes, except as expressly set forth.

45. In cases where any deviations from these Instructions may be considered advantageous, they may be proposed for the sanction of the Commissioners, on a full explanation of the circumstances.

46. In conclusion, the Commissioners would urge upon the Committees, that the difficulties of meeting so extensive a calamity as has befallen this country are enormous; and it is only by the most strenuous, uncompromising, and disinterested co-operation of every individual who has the power to contribute in funds or by personal exertions, that even a partial alleviation can be afforded. It is hoped, therefore, that great efforts will be made to remove every impediment to the carrying out of the provisions of the Act of Parliament in the most effective manner; always bearing especially in mind, that since the funds that will be available for relief in each Union must be strictly limited to a certain definite sum, every farthing of money or atom of food applied unduly, would be so much abstracted from a famishing population.

By order,

Relief Commission Office, Dublin Castle,
8th March, 1847.

W. Stanley,
Secretary.

Appendix E.

A List of the Inspecting Officers of the several Poor Law Unions in Ireland, appointed under the Act 10 Vic. cap. 7.

Appendix E.

A List of the Inspecting Officers of the several Poor Law Unions in Ireland, appointed under the Act 10 Vic. c. 7.

Counties.	Unions.	Inspecting Officers.
Antrim	Antrim.	
	Ballycastle	Bernard M'Manus, Esq.
	Ballymena	Captain R. Maxwell.
	Ballymoney	John Cronyn, Esq.
	Belfast.	
	Larne	James Langrishe, Esq.
	Lisburn	Peter Nugent Fitzgerald, Esq.
Armagh	Armagh	Lieutenant H. A. Griffith, R.A.
	Lurgan	Daniel Todd, Esq.

A List of the Inspecting Officers of the several Poor-Law Unions in Ireland—*continued.*

Appendix F.

A List of the Inspecting Officers of the several Poor Law Unions in Ireland, appointed under the Act 10 Vic., cap. 7.

Counties.	Unions.	Inspecting Officers.
Carlow	Carlow	Lieutenant-Colonel R. W. Brough.
Cavan	Bailieborough	Peter Burrowes, Esq.
	Cavan	Joshua Trimmer, Esq.
	Cootehill	Lieutenant F. H. Crawford, 93rd Regiment.
Clare	Ennis	Commander E. G. Fishbourne, R.N.
	Ennistymon	Captain H. W. Gordon, 59th Regiment.
	Kilrush	Commander W. W. Hill, R.N.
	Scariff	Major D. Fitzgerald, H.P.
Cork	Bandon	Captain G. Huband.
	Bantry	Captain J. W. Morgan, R.N.
	Cork	Captain W. E. D. Broughton, R.E.
	Dunmanway	H. Scroope, Esq.
	Fermoy	Lieutenant C. Vaughan Foss.
	Kanturk	Lieutenant J. D. Swinburne.
	Kinsale	James Dempster, Esq., M.D.
	Macroom	Captain G. Y. Brooke, 55th Regiment.
	Mallow	Captain Warden Flood.
	Middleton	Captain J. Bolton.
	Skibbereen	Joseph Samuel Prendergast, Esq., M.D. John J. Marshall, Esq.
Donegal	Ballyshannon	John Lang, Esq.
	Donegal	Captain Guy Giffard, R.N.
	Dunfanaghy	J. H. Sheil, Esq.
	Glenties	Brian Rock, Esq.
	Innishowen	John Deane, Esq.
	Letterkenny	Captain William O'Neill, H.P.
	Milford	John S. D'Arcy, Esq.
	Stranorlar	Commander Thomas Spark, R.N.
Down	Banbridge	Samuel Horsley, Esq.
	Downpatrick	Captain W. R. Brereton, 70th Regiment.
	Kilkeel	Captain H. L. Douglas.
	Newry	Captain William N. Glascock, R.N.
	Newtownards.	
Dublin	Balrothery	Sir Thomas Ross, Captain R.N.
	Dublin, North	John O'Donoghue, Esq.
	Dublin, South	Richard Bourke, Esq.
	Rathdown	George Briscoe, Esq.
Fermanagh	Enniskillen	Honourable F. R. Handcock, Captain.
	Lisnaskea	Captain Charles Calmody Dent, R.N.
	Lowtherstown	Captain J. Haverfield.
Galway	Ballinasloe	Captain J. Bellew, R.N.
	Clifden	Captain Francis Carey, 26th Regiment.
	Galway	Captain J. Hellard, R.N.
	Gort	Major D. Burns, 19th Regiment.
	Loughrea	Major H. F. Ainslie, 83rd Regiment.
	Tuam	Major William Clerke, 77th Regiment.
Kerry	Caherciveen	Captain T. G. Forbes.
	Kenmare	Commander G. Herbert, R.N.
	Killarney	Commander T. Stuart, R.N.
	Listowel	Lieutenant H. N. Greenwell, 70th Regiment.
	Tralee	Captain D. Labalmondiere, 83rd Regiment.
Kildare	Athy	Robert Browne, Esq.
	Celbridge	Captain George Daniel, R.N.
	Naas	Lieutenant John Brandling, R.H.A.
Kilkenny	Callan	Captain R. H. Stopford, R.N.
	Kilkenny	Captain W. Walker, 69th Regiment.
King's	Edenderry	Christopher Rynd, Esq.
	Parsonstown	Lieutenant William Hamilton, 99th Regiment.
	Tullamore	Major R. Bennett, 1st Royals.
Leitrim	Carrick-on-Shannon	Captain H. Musters.
	Manorhamilton	Owen Lloyd, Esq.
	Mohill	Lieutenant James M. Primrose.

Appendix E.

A List of the Inspecting Officers of the several Poor Law Unions in Ireland, appointed under the Act 10 Vic., cap. 7.

A List of the Inspecting Officers of the several Poor-Law Unions in Ireland—*continued*.

Counties.	Unions.	Inspecting Officers.
Limerick	Kilmallock	Commander A. Kellett, R.N.
	Limerick	Captain H. H. D. O'Brien.
	Newcastle	Major A. L. Watson, 27th Regiment.
	Rathkeale	C. M'Gregor S. Kinner, Esq.
Londonderry	Coleraine	Augustus Gallwey, Esq.
	Londonderry	Captain John T. Nott, R.N.
	Magherafelt	Edward H. Caulfield, Esq.
	Newtown Limavady	Captain Frederick G. Bull, 52nd Regiment.
Longford	Granard	Captain E. Adams, 88th Regiment.
	Longford	Major J. Bolton, 75th Regiment.
Louth	Ardee	Captain A. Darley, R.N.
	Drogheda	William Kenny, Esq.
	Dundalk	Captain H. E. Hart, 49th Regiment.
Mayo	Ballina	Lieutenant W. H. Cox, R.A.
	Ballinrobe	William Downes Griffith, Esq.
	Castlebar	Captain R. P. Farren, 47th Regiment.
	Swineford	Captain George Wellesley, R.N.
	Westport	Richard M. Lynch, Esq.
Meath	Dunshaughlin	Honourable Geo. F. Hastings, Captain R.N.
	Kells	Captain A. E. Kennedy, 68th Regiment.
	Navan	Captain J. H. Drought.
	Oldcastle	James Auchmuty, Esq.
	Trim	Henry Robinson, Esq.
Monaghan	Carrickmacross	Captain E. Ommanney, R.N.
	Castleblaney	James O'Reilly, Esq.
	Clones	Major E. Townsend, 83rd Regiment.
	Monaghan	Captain W. Flude, R.A.
Queen's	Abbeyleix	Major P. M'Kie, 3rd Regiment.
	Mountmellick	Captain P. G. Haymes, R.N.
Roscommon	Boyle	Captain A. E. Burmester, 59th Regiment.
	Castlerea	Captain R. J. Hanley.
	Roscommon	Major Donald Stewart, 46th Regiment.
Sligo	Sligo	Captain J. Gilbert, R.E.
Tipperary	Carrick-on-Suir	Captain Henry Hill, 57th Regiment.
	Cashel	Major A. Robertson.
	Clogheen	Colonel W. A. Clarke.
	Clonmel	Francis Gibbons, Esq.
	Nenagh	H. M. Hatchell, Esq.
	Roscrea	B. Verling, Esq.
	Thurles	Captain E. Norris, 64th Regiment.
	Tipperary	Major J. H. Fenwick, 13th Light Infantry.
Tyrone	Castlederg	W. Armit Eyre, Esq.
	Clogher	John Locke, Esq.
	Cookstown	Richard Perrin, Esq.
	Dungannon	B. M. Fox, Esq.
	Gortin	P. Francis White, Esq.
	Omagh	Honourable Charles Daly, Captain.
	Strabane	Captain H. Evans.
Waterford	Dungarvan	Lieutenant J. T. Downman, 83rd Regiment
	Lismore	Richard Burtchail, Esq.
	Waterford	Captain James Hay, 15th Regiment.
Westmeath	Athlone	Captain B. G. Layard, 26th Regiment.
	Mullingar	Captain W. Telford, H.P.
Wexford	Enniscorthy	Captain Edward Kelly, 3rd Regiment.
	Gorey	Ninian Woods, Esq.
	New Ross	William P. O'Brien, Esq.
	Wexford	John Power, Esq.
Wicklow	Baltinglass	Lieutenant A. T. H.
	Rathdrum	Lieutenant J. R. Anderson, R.A.
	Shillelagh	H. Harrison Briscoe, Esq.

Appendix F.

CIRCULARS.

Relief Commission Office, Castle, Dublin,
Sir, , 1847.

The Relief Commissioners request you will be pleased to proceed to to act as Government Inspector to to the Union of under the Temporary Relief Act 10 Vic., cap. 7.

Your first and immediate attention will be turned to the best means for collecting the Electoral Division Committees for the entire Union,

You will receive at present, or from time to time, every information regarding the nomination of members for these Committees, that shall come into the hands of the Relief Commissioners, and you will, by every inquiry in your power, and by consulting gentlemen of the district, of influence and reputation, endeavour to ascertain who will be the most appropriate available members for those Boards.

How far the persons named are, by residence and character, likely to be efficient, and what others might be added to advantage.

As the nomination of these Committees is most pressing, you will use every diligence in reporting upon the lists in succession, as early as you can get them completed.

You will receive hereafter the more particular instructions regarding your duties, of which the general object is explained in the Bill; the Commissioners, however, take this first opportunity of cautioning you against expressing opinions or sentiments that may embarrass Government, by being quoted as emanating from its own officer.

Various official documents will be in your hands, from which you will collect generally the intentions and principles adopted by Government, and the Relief Commissioners expect you will in all cases act up to them.

In order to enforce on the minds of the public generally, and more particularly on the members of the Committees which shall be hereafter formed, the deep responsibility that attaches to them; you will cause to be constantly kept in view this essential difference in principle, that it is the Government is now coming forward to assist the local means and authorities, and not they assisting the Government.

The Commissioners consider that you will have it in your power to render far greater service in the execution of the charge entrusted to you, if you can gain the confidence of the Committees and people generally of the district, by adopting the most courteous and conciliating diposition, while executing the duty with firmness, and by showing the most anxious desire to co-operate in the greatest degree in your power for the relief of the suffering population.

I have, &c.,

P.S.—You are requested to address all your correspondence with the Commission, to the Relief Commissioners.

Relief Commission Office, Dublin Castle,
Sir, *6th March*, 1847.

The Relief Commissioners request that you will immediatetly propose *a Finance* Committee for the Union of which you are the Government Inspector, if a list shall not have been transmitted before the receipt of this letter; and they trust that it may be in your power to forward your list by return of post.

It is of the utmost importance that the Finance Committee should be immediately formed; and that you shall also forward, as rapidly as possible, the lists for the electoral districts.

As soon as this urgent service will permit, that is, immediately after transmitting the lists of the persons proposed for Committees, the Government Inspector can render an important service by scrutinizing the lists of men employed on the Public Works, and furnishing the engineer with the names of those individuals who are not proper objects for employment on Relief Works. The most vigilant attention to this essential service is urgently required to correct the abuses which have been allowed to take place.

I have, &c.,

Secretary.

To
The Inspecting Officer for each Union.

Appendix F.

Circular.

CIRCULAR TO RELIEF COMMITTEES.

Dublin Castle, 9th March, 1847.

RELIEF COMMITTEES are requested, with reference to the distribution of Soup, to send Answers to the following Queries, to the Relief Commissioners:—

1. What is the nature of boilers used; what their dimensions, and how much they will contain?
2. What is the mode adopted for putting up the boilers, and at what cost?
3. What is the time occupied, and consumption of fuel (state the description) in relation to any given quantity of soup made?
4. What is the composition of the soup? What is its cost, and what its sale price?
5. What number of persons are engaged in the making and distribution of soup, of what class, and at what wages?
6. What number of rations of soup have been issued daily; and if in considerable numbers, under what arrangements?
7. In connexion with rural districts, to what distances from the residences of the poor requiring it, does the soup distribution appear to be available?
8. Has the Committee any reason to believe that its arrangements are in any way better than those of other districts, and if so, describe in what respects?

CIRCULAR No. 72.

(Relief Department.)

Office of Public Works, 12th March, 1847.

SIR,

THE Commissioners have received instructions from the Lords Commissioners of Her Majesty's Treasury, directing that the following notice be immediately given:—

"That from Saturday, the 20th March, the number of persons employed on the Relief Works will be reduced not less than 20 per cent., and that the remainder will be further diminished by successive reductions, in the proportions and at the times to be hereafter fixed, until a new system of Relief under the 10th Vict. cap. 7, shall have been brought into full operation."

For the purpose of carrying the above instructions into effect, you will make arrangements with the Relief Inspecting Officers of the Poor Law Union in which each work is situate,

"For the discharge on the 20th March of all persons at present destroyed holding 10 acres of land and upwards, even if they should exceed the proportion of 20 per cent.

"If the number of such persons should not amount to the proportion above stated, those persons are to be discharged who hold the largest amount of land (although less than 10 acres), or of other property of any description."

And as at this season of the year, it is desirable that every inducement should be held out to labourers to return to the ordinary occupations of the country, or that those who cannot obtain labour should be relieved under the provisions of the 10th Vict., cap. 7,

The Commissioners deem it necessary to discontinue the system of task-work, after the 20th instant, and employ labourers of every description, at a rate of daily wages, under that at present given by farmers in surrounding districts.

You will enforce strict and constant attendance of the labourers from 6 A.M. to 6 P.M., by directing the overseer of each work to call the roll every morning at 6 o'clock, and from every person who does not attend at that hour, deduct a quarter of a day's pay; from those who do not appear before 9 o'clock, deduct half a day's pay. Those who come after that hour will not be employed during the day. The roll will also be called at 6 P.M., and no payment for that day will be allowed to any person who does not appear.

You will discharge all children under nine years of age, and all women who are not supporters of families.

You will, as far as possible, discontinue the employment of all horses or asses.

By order,

JOS. C. WALKER,
Secretary.

Relief Commission Office, Dublin, 12th March, 1847.

THE Relief Commissioners having read the above, request their Inspecting Officers will act upon it so far as concerns them.

By order of the Commissioners,

W. STANLEY,
Secretary.

CIRCULAR to INSPECTORS, with INSTRUCTIONS.

Relief Commission Office, Dublin Castle,
March 12, 1847.

SIR,

THE Relief Commissioners have directed me to forward to you copies of Instructions and Regulations, for the guidance of yourself and of the Finance and Relief Committees.

The following are the members nominated by the Lord Lieutenant as the Finance Committee for the Union to which you are attached:—

The Commissioners request that you will communicate with as many of those gentlemen as you can conveniently, and, without loss of time, consult with them as to the appointment of a day, hour, and place for their first meeting, (which should be as early as possible), and you will notify those particulars in writing to the whole of the members.

At their first meeting you will endeavour to arrange with the Finance Committee for the early assembling of the several Relief Committees, in order that they may at once begin to act; and forward any other proceedings that seem most pressing for providing relief to destitute persons in the Union.

You will be provided with numerous copies of the Act of Parliament, and of the Instructions and other documents, for distribution among the Committees according to directions which you will receive with them.

You will also be supplied with forms for correspondence with the Commissioners, to be used by you as well as the Finance and Relief Committees. You will be so good as to distribute these forms when the Committees shall be ready to commence business.

Should your proceedings absolutely require assistance, you will state the circumstances which render it necessary, also the nature of it, and the proposed expense of providing it.

You will be responsible for residing in or near to the chief town of the Union, so that no inconvenience or delay shall arise in carrying on the duties.

A copy of the Order of the Lord Lieutenant, for the constitution of Relief Committees, accompanies this circular; and all the parties described in it will become members by right.

It will be desirable that you should consult early with the Finance Committee, as to the best manner of getting over any difficulty that may arise by want of numbers or inefficiency of a Relief Committee, to be constituted under the description of classes defined in the Lord Lieutenant's Regulations, whether by the addition of proper persons who can and will attend to the duties, or by the union of two or more electoral divisions under one Committee, reporting the results to the Commissioners.

With regard to the junction of electoral divisions, it is to be considered the exception, and only to be proposed when there are manifest advantages attending it, and no strong objections made.

In the consideration of the Relief districts to be formed, it should be kept in view that where rates shall be necessary, each electoral division is to be charged separately for the relief afforded to persons within it.

When the formation of districts shall be considered, the Inspectors will forward lists of any persons they may consider it necessary to recommend as *additional* members of the Relief Committees, where those described in the Order of the Lord Lieutenant shall be found to be insufficient in numbers or inefficient, and the Commissioners will submit such additional names to his Excellency for appointment. The lists already received from you will be now returned for this object.

I have, &c.,

To
The Government Inspector
for

Secretary.

CIRCULAR to the GOVERNMENT INSPECTING OFFICER of each Union named in the Lord Lieutenant's Orders of the 11th and 16th of March, 1847.

Relief Commission Office, Dublin Castle,
March 18, 1847.

SIR,

1. THE Relief Commissioners desire to inform you, that the Lord Lieutenant of Ireland has, by an Order, published in the *Dublin Gazette*, directed that Relief Committees shall be constituted to act for all electoral divisions of the Union in your charge.

2. It is considered advisable to make it distinctly understood that, when electoral divisions are united, every qualified person described in the Lord Lieutenant's Order of the 4th instant, who may be connected with any such division, in any manner specified in the Order, must be deemed a member of the Committee for the united divisions, and entitled to act on it at once.

3. The clear understanding of this rule may remove objections to the junction of divisions (where desirable) when it is at the same time borne in mind, that these divisions will be charged with the expense of relief precisely as if separate.

4. It is necessary that you should *immediately* assemble Relief Committees, constructed according to the Order of the 4th instant, for each of the Relief districts in the Union, whether

Appendix F.
Circulars.

separate electoral divisions, or consisting of junctions of divisions, as the Finance Committee may consider most advisable.

5. When the several Committees assemble, they are to proceed according to the Memorandum, (copies of which you will receive herewith), and you will notify to the Commissioners the name of the Chairman and Clerk appointed for each.

By order of the Relief Commissioners,

W. Stanley,
Secretary.

Memorandum for Inspecting Officers of Unions *not included* in the Lord Lieutenant's Orders, directing that Relief Committees shall be constituted for each Electoral Division.

Relief Commission Office, Dublin Castle, March 20, 1847.

The Relief Commissioners do not consider it advisable at present to add to Relief Committees any persons not belonging to the classes described in the Lord Lieutenant's Order of the 4th instant, therefore, the lists already transmitted will be reserved until a necessity may arise for submitting additional names for his Excellency's appointment.

The only step necessary before assembling Relief Committees, as constituted by the Order referred to, is, to determine the electoral divisions in which it may be requisite to carry the Act into effect; and to obtain the Order of the Lord Lieutenant for that object. With this view, the Inspecting Officer should immediately consult the Finance Committee, and also make inquiries in the Union; reporting the opinion of the Committee, and his own, (founded on his inquiries), without delay.

The attention of the Finance Committee, when considering this question, should be drawn to the discontinuance of grants on subscriptions collected by the old Relief Committees. Henceforth, grants can only be made on subscriptions placed at the disposal of Committees constituted according to the Lord Lieutenant's Order of the 4th instant.

Therefore, for the purpose of forming Relief Funds by subscriptions and grants in aid,—the new Relief Committees will be required, where the distress may not be so great as to render necessary a demand on the funds of the Board of Guardians, with a consequent resort to rates.

In considering whether Relief Committees should be assembled for separate electoral divisions, or combinations of them, it will be important to keep in view that when electoral divisions are united, every qualified person described in the Lord Lieutenant's Order of the 4th instant, who may be connected with any of such divisions, as being within any of the classes specified in the Order, must be deemed a member of the Committee for the united divisions, and entitled to act on it at once.

It is also to be borne in mind that *each* of the divisions united in one Relief district, will, in case of requiring funds to be advanced on the security of poor-rates, be charged with the expenses of relief precisely as if each division were a separate Relief district.

The clear understanding of these rules may remove objections to the junction of electoral divisions, when advisable, for forming Relief districts.

Such junctions are, however, to be considered as exceptions to the general rule, and should not be made against the wishes of local parties interested in the several divisions, where substantial objections are stated.

In conclusion, it appears necessary to observe, (as information on the question has been sought), that a Relief Committee cannot be constituted for only a portion of an electoral division; and that *portions* of two or more divisions cannot be united to form a district.

By order of the Relief Commissioners,

W. Stanley,
Secretary.

Memorandum to the Government Inspecting Officers of Unions, with respect to Finance Committees.

Relief Commission Office, Dublin Castle, March 20, 1847.

The proceedings of Finance Committees should not be delayed for want of the complete number of members.

The Lord Lieutenant has, in all cases, named four, but the Act makes even two sufficient; and the Commissioners consider that one, in addition to the Government Inspector, may carry on any business at the *appointed places and times of meeting*, although it is most desirable to have as great a number present as possible, particularly for the first arrangements.

When a majority of the members shall not be present, the Inspector should avoid the passing of resolutions that he has any reason to think might be objected to by the absent members, who in such case should be made acquainted with the nature of the propositions.

By order of the Relief Commissioners,

W. Stanley,
Secretary.

Inquiries to be made through existing Relief Committees.

MEMORANDUM for the GOVERNMENT INSPECTING OFFICERS of ALL UNIONS.

Relief Commission Office, Dublin Castle,
March 22, 1847.

THE Inspecting Officers of Unions containing towns of any magnitude, such as Cork, Belfast, Limerick, and principal towns of counties, are requested to obtain from the old Relief Committees, or other local authorities or associations, some estimate of the existing destitution, classified according to trades and occupations, and showing whether they are ordinary residents of the place, or strangers from the rural districts, so far as there may be means of collecting the information. Any particular enumeration that may have been taken would be the most satisfactory; but if none should have been made, a rough statement of the classes out of work might be drawn up. All such statements will also assist the Committees in forming their lists and estimates.

By order of the Relief Commissioners,

W. STANLEY,
Secretary.

(Circular No. 11.)

To INSPECTING OFFICERS of UNIONS.

Relief Commission Office, Dublin Castle,
March 25, 1847.

THE Relief Commissioners having received numerous lists in which *additional or special* members are proposed for appointment on *Relief* Committees, also letters recommending substitutes for members of *Finance* Committees who are absent or from other causes not prepared to act, it is considered necessary to issue the following instructions:—

1. Relief Committees, *as already constituted* by the General Order of the 4th of March, *should be immediately assembled.* If hereafter it should be found indispensable to appoint additional members, the Commissioners will be then prepared to submit to the Lord Lieutenant the names of such fit persons as may be proposed.

2. There cannot be two Committees for one electoral division.

3. When two or three electoral divisions are formed into one relief district, with the concurrence of the Finance Committee, and the leading interests concerned, the persons in *each* division, who are of the classes described in the General Order of the 4th inst., will be *ex officio* members of the Committee for such district; and *each* division must still bear the expense of relieving the destitute persons within it, in like manner as if each were a separate relief district.

4. If *two* members of a Finance Committee can now meet, they and the Inspecting Officer may perform any of the acts necessary for carrying the law into effect. If only *one* be present the *ordinary* routine proceedings may go on. Where *two* members will be unable to act *at any time* on the Finance Committee, the Commissioners will be prepared to submit the names of fit persons as substitutes for the appointment of the Lord Lieutenant.

5. A return (on a separate sheet of paper, and signed by the Inspecting Officer) should be forwarded to the Commissioners, *by the first post if possible,* stating the names of the electoral divisions proposed to be united into relief districts, with the concurrence of the Finance Committee and principal parties concerned. The districts to be so formed must be published in the *Gazette.*

By order of the Relief Commissioners,

W. STANLEY,
Secretary.

(Circular No. 12.)

Relief Commission Office, Dublin Castle,
March 29, 1847.

THE Inspecting Officers are requested to supply the information opposite to each head of inquiry in the annexed Form, *so far as it can be given at present.*

Twelve of the Forms are sent to the Inspecting Officers, and *two are to be filled now* as far as practicable, *one* of which should be transmitted to the Relief Commissioners *immediately,* and the other retained as a copy.

When the completion of the arrangements referred to in the several heads of inquiry shall enable the Inspecting Officers to supply all the information required, they will then be so good as to fill up two of the Forms *throughout,* and send *one* to this office.

It is considered that this Form will be a useful diary for the officers themselves.

By order of the Relief Commissioners,

W. STANLEY,
Secretary.

Inspecting Officer _____

and

Date of Appointment _____

Names of ALL the Electoral Divisions in the Union, arranged in the order of the Relief Districtof rmed or proposed.	Whether Relief will be required in *each* Division, under the Act 10 Vic. c. 7.		In the Divisions where a Relief Fund will be necessary in addition to any already formed by one of the old Relief Committees, *will the Subscriptions* and Grants in aid, be sufficient: Yes, or No.	RELIEF DISTRICTS FORMED under the Act 10 Vic. cap. 7.	Date of First Meeting in *each* Relief District, of a ReliefCommittee as constituted by the Lord Lieutenant's General Order of the 4th March, 1847.	Date of Commencement and Completion of the List of Persons to be relieved in *each* District.		Date of preparing and transmitting to the Finance Committee, the *First* Estimates required by the 7th Section of the Act 10 Vic. cap. 7, for *each* Relief District.			
								1. Of Sums necessary for providing Food.		2. Of Sums necessary for providing and fitting up Buildings, and Cooking Utensils; also for payment of Persons for providing and distributing Food.	
	By Rates or Loans on security of them: Yes, or No.	Or, By Subscriptions with Grants in aid: Yes, or No.				Commencement of List.	Completion of List.	When prepared and transmitted.	Amount as prepared.	When prepared or transmitted.	Amount as prepared.

UNION.

Date of Appointment of the Finance Committee, _____

Date of First Meeting of the Finance Committee, _____

Date of the Finance Committee's Examination of Lists and Estimates, with the Amounts of the latter as revised.				Inspecting Officer's Report, pursuant to the 8th Section of the Act 10 Vic., c. 7, on signing of Estimates by the Finance Committee.		Date of Warrant from the Lord Lieutenant, according to the 8th Section of the Act, directing the Board of Guardians of the Union to issue to the Finance Committee, the Total Sum required, or a proportion thereof.		Course adopted by the Board of Guardians, on receipt of the Lord Lieutenant's Warrant:		Dates of Inspecting Officers' Certificates,		Inspecting Officer's explanation of any delay which has occurred in the progress of the arrangements towards completion.
1. Of Sums necessary for providing food.		2. Of Sums necessary for providing and fitting up Buildings, and Cooking Utensils; also for payment of persons for providing and distributing Food.										
When Examined	Amount as Revised.	When Examined	Amount as Revised.	Date of Report.	Time at which the Sums estimated, or any part of them, will be required for *each* Relief District.	Date of Warrant.	Sum directed to be issued. £	Whether the Sum required was issued, or a Resolution recorded to make a Rate for the amount.	Date of Guardians' Proceedings pursuant to the Warrant.	Of amounts for levy of which the Guardians shall have proceeded towards making Rates, and amounts actually paid, pursuant to Warrant. Required by s.14.	On of the Guardians having passed a Resolution to make a Rate, which they are proceeding to levy. Required by s.16.	

Appendix F.

Circulars.

(Circular No. 13.)

To the INSPECTING OFFICER of each UNION.

Relief Commission Office, Dublin Castle,
March 29, 1847.

SIR,

THE Relief Commissioners beg to call your attention to the urgent necessity of bringing the Temporary Relief Act into operation in the Union of which you are Inspector, with the least possible delay.

The Commissioners are desirous that you should understand and make it known to the Finance Committee, and the Relief Committees of the Union in your charge, that the reduction of 20 per cent. which has been made in the number of persons hitherto employed on the Public Works, will be shortly followed by a still further reduction, and that great distress and even confusion will necessarily arise, unless prompt and energetic measures are adopted by the Relief Committees for giving effectual relief to the destitute persons in their several districts.

As you have been appointed Inspector of the Union, and a Finance Committee as well as Relief Committees have been formally constituted, according to the provisions of the Act of Parliament, (the latter by the General Order of the 4th instant,)—the Relief Commissioners are now prepared to advance money, where it is necessary, to the Finance Committee, when the requisite preliminary steps shall have been taken by the Relief Committees, the Finance Committee, Board of Guardians, and yourself; but the Commissioners are wholly unable to act effectually until these steps have been taken; and they earnestly request that you will lose no time in stimulating the exertions of the Relief Committees, and in representing to them the absolute necessity of their hastening their operations, in order to preserve the peasantry of the Union from destitution and suffering.

By order of the Relief Commissioners,

W. STANLEY,
Secretary.

(Circular No. 14.)

MEMORANDUM for the INSPECTING OFFICERS of UNIONS.

Relief Commission Office, Dublin Castle,
March 31, 1847.

THE Relief Commissioners receive from Inspecting Officers numerous reports with respect to Relief Committees refusing or neglecting to act.

The Commissioners can do no more than make all the necessary regulations for enabling these bodies to forward the Relief measures; and if the district should suffer in consequence, when the Public Works shall be discontinued, as they will be very shortly, the responsibility will be notoriously with the parties who shall thus have neglected their duty to the community, nor will it be in the power of the Commissioners to prevent the evil consequences that must ensue.

By order of the Relief Commissioners,

W. STANLEY,
Secretary.

(Circular No. 15.)

MEMORANDUM with respect to the CORRESPONDENCE of INSPECTING OFFICERS of UNIONS.

Relief Commission Office, Dublin Castle,
March 31, 1847.

THE Relief Commissioners request that the Inspecting Officers when supplying information regarding the state of the country, will communicate it on a separate sheet from any report or return connected with their particular duties, or the transactions of Committees.

When any paper is forwarded on business of urgency, it is requested that the word "*Immediate*" may be placed at top of the first page, on the left hand side.

By order of the Relief Commissioners,

W. STANLEY,
Secretary.

(Circular No. 16.)

To the INSPECTING OFFICER of each UNION.

Relief Commission Office, Dublin Castle,
March 31, 1847.

SIR,

THE Relief Commissioners request that you will make a *Weekly* Return—(on Forms, some of which will be this day transmitted to you)—showing, at the close of each week, in a very brief way, for their information, the business in which you shall have been engaged.

By order of the Relief Commissioners,

W. STANLEY,
Secretary.

_____ UNION.

THE INSPECTING OFFICER'S WEEKLY RETURN.

Business transacted in the Week ended the _____ day of _____, 1847.

Date.	No. of Official Letters.		Committees Visited, and Summary of Business transacted.	Brief reference to any Special Report rendered necessary by the proceedings of a Committee, &c.	Number of Hours employed in actual Official Business, or Travelling for Official Purposes.		Number of Miles Travelled.
	Received	Despatched.			In actual Official Business.	In Travelling.	
Monday,____							
Tuesday,____							
Wednesday,____							
Thursday,____							
Friday,____							
Saturday,____							

Signed at _____

the _____ day of _____, 1847.

_____

Inspecting Officer.

All Letters and Papers from the Relief Commission Office, for the Inspecting Officer, will be addressed to his Head Quarters within the Union. He should not leave the Union for any day (except Sunday), without previously obtaining express permission from the Relief Commissioners.

N.B.—This Return should reach Dublin on every Monday Morning.

Appendix F.

Circulars.

Relief Commission Office, Dublin Castle,
3rd April, 1847.

SIR,

THE Relief Commissioners desire to acquaint you, that an Order, made by the Lord Lieutenant, was published in the *Dublin Gazette* of yesterday, for constituting Relief Committees according to his Excellency's General Order of the 4th ultimo, for the undermentioned relief districts in *your* Union.

For each of the remaining electoral divisions of the Union, a separate Committee is directed to be constituted by the order previously issued, to which your attention has been already drawn.

By order of the Relief Commissioners,

W. STANLEY,
Secretary.

To

The Inspecting Officer for the Union of

RELIEF DISTRICT.	ELECTORAL DIVISIONS.

Relief Commission Office, Dublin Castle,
3rd April, 1847.

SIR,

THE Relief Commissioners draw your immediate attention to the inquiry in the annexed circular, from the Central Relief Committee of the Society of Friends; and they request that no time may be lost in supplying the Committee with the information desired.

By order of the Relief Commissioners,

W. STANLEY,
Secretary.

To

The Government Inspecting Officer of each Union, in the Counties of Donegal, Sligo, Leitrim, Roscommon, Mayo, Galway, Clare, Limerick, Kerry, and Cork.

Central Relief Committee of the Society of Friends,
57, William-street Dublin,
Third of Fourth Month, 1847.

As some delay may probably arise in the new Relief Committees commencing their operations, it becomes a question, whether some means should not be adopted to stimulate them to immediate action in administering relief to all the destitute poor comprised under the heads Nos. 1, 2, and 3. in page 2, part iv., of the printed instructions issued by the Commissioners; may we trouble thee to furnish us with a statement of the population in each of the electoral divisions comprised in the Union under thy care, together with an estimate of the number requiring relief, and the probable cost of supplying such relief for the first fortnight. Upon receipt of this information, this Committee will be prepared to consider whether they can undertake, and on what conditions, to offer assistance provided the distribution of such relief shall be immediately commenced. Soliciting the favour of an early reply,

We are, &c.,

JOSEPH BEWLEY,
JONATHAN PIM,
Secretaries.

(Circular No. 17.)

COPIES of RATE BOOKS or RETURNS founded on them.

Relief Commission Office, Dublin Castle,
3rd April, 1847.

SIR,

THE Relief Commissioners request your attention to the directions in the annexed circular from the Poor Law Commissioners to the clerks of Unions, with respect to copies of the last Rates, or Returns founded on the Rates,—if copies of the latter shall not have been already prepared. The copies, or the returns (as the case may be), are for the use of the respective Relief Committees in forming or revising lists of persons applying for relief in each electoral division.

Forms for the Returns will be supplied to you, which you will have the goodness to deliver to the clerk of your Union, if the Rate Book be not already copied; and if the Rate Book for part of the divisions be copied, you will supply forms of returns for the remaining divisions.

By order of the Relief Commissioners,
W. Stanley, *Secretary*.

To
The Government Inspecting Officer
of each Union.

Poor Law Commission Office, Dublin,
31st March, 1847.

Sir,

Adverting to the circular of 18th instant, requesting you to prepare copies of the Rate Books for the use of the Relief Committees, I am directed by the Poor Law Commissioners to state, that they have since received a communication from the Relief Commissioners, requesting that *instead of a copy of each Rate Book*, a return should be supplied stating the following particulars from the last rate made;—namely, a return of all occupiers named in the last rate, stating the number in the Rate Book, the name and situation of the property rated, the name of the occupier, the net annual value of the property rated, and the extent of each holding of land.

The forms for the purpose will be supplied to you through the Inspector for the Union, under the temporary Relief Act; but if the copies of the Rate Books have been already completed, it will not be necessary to make this return in addition, as the former will afford the information required. If such copies have been commenced and only partially completed, the return may be made instead, or for the remaining divisions of the Union, if it can be made in less time than would be required to complete the copies of the Rate Books. And the Poor Law Commissioners request that you will immediately communicate with the Inspector on the subject, informing him whether the copy of the Rate Books has been completed, or what progress has been made therein, and applying for the forms that may be necessary.

I am, &c.,
Arthur Moore, *Chief Clerk*.

To
The Clerk to the Guardians
*of the*_____*Union.*

(Circular No 18.)

To the Inspecting Officer of each Union.

Relief Commision Office, Dublin Castle,
7th April, 1847.

The Relief Commissioners having received very numerous applications to alter the constitution of Committees, think it right to explain their views on the subject more fully, which will, they trust, be a sufficient answer to many of the references made, and tend to prevent the transmission of others.

I.—*As to Finance Committees.*

The Finance Committees, by the Act, may consist of not less than two, nor more than four members. In order to afford a better chance of securing the habitual attendance of at least *two* gentlemen, the Commissioners have recommended *four* in almost every case.

So long as there shall be two of the appointed list willing to act, a Finance Committee may be considered complete; and the Commissioners have not, in such cases, thought it necessary to take any immediate steps for the re-appointment of the entire number.

It is not considered that an occasional or temporary absence for short periods would justify a member being accounted inefficient.

In the selection of names to be recommended to the Lord Lieutenant for appointment, the object has not been to obtain a degree of representation for different Districts so much as to acquire the services of gentlemen having a general interest in the Union, of character and habits qualifying them efficiently to attend to their duties, and whose place of residence should be convenient to the place of meeting.

The Commissioners, in these nominations, have not presumed to affix any superior merit or qualifications in those selected over many other gentlemen; in some instances, it is probable, a better choice might have been made, had the Commissioners been better informed, but in very few do they see reason to regret the appointments, on any other ground but that of the omission of some peculiarly eligible person.

They do not, however, consider that they would be justified in recommending the Lord Lieutenant to *supersede* a member who has been once appointed, and has proved himself to be competent, and well qualified, solely to give place to another, however superior.

There has been also an endeavour to obtain a mixture of creeds and parties among the members of each Committee; but in the present generally happy amalgamation of feeling for the public good, the Commissioners have not considered this a consideration worthy of attention, as compared with other merits or qualifications necessary for the fulfilment of the responsible and important duties to be performed.

Appendix F.

Circulars.

II.—*As to Relief Committees.*

In the constitution of Relief Committees, which have functions connected with considerable expenditure and taxation, it seemed very desirable to give them a fixed character of fair representation of different interests.

With this view the Lord Lieutenant's Regulation of the 4th March has been drawn up and made as comprehensive as possible, to endeavour to preclude in a great degree the necessity of individual nomination, which could not be entered into without danger of complaints, and of difference of opinion.

Applications for specific additions to these Committees have been very general, on several pleas.

1st. Because there would be an actual want of qualified individuals coming under the classes designated in the Lord Lieutenant's Regulation.

2nd. Because there was a strong anticipation that some members of Committees so constituted would be negligent or incompetent.

3rd. With a view of adding parties who were known to be zealous, active, and willing members of such associations, although there might be a sufficiency of competent members under the Regulation.

The first plea, which formed the only complete objection, has been obviated in many instances by the union of two or more Electoral Divisions under one Committee; and it appeared so desirable to decline entering upon the consideration of a multiplicity of individual claims and representations, that the Commissioners have avoided recommending the Lord Lieutenant to adopt that discretionary power until there should be proof of its absolute necessity, in justification of a course that must be attended with great inconveniences.

The services of these Committees are so essentially interwoven with the welfare of the respective Local Committees, and are so connected with the just administration of relief to a suffering population, that the Commissioners would anxiously hope that no individual would decline or evade the fulfilment of every part of the duties which his station requires, or enables him to perform; and they consider that it will be the impression of every honorable man that any district will be disgraced of which it can be reported that it contains individuals qualified and enabled to act, yet refusing or neglecting to come forward in the present emergency.

The Commissioners request that the Inspecting Officers will make these considerations known to all persons by whom changes in Committees may be proposed.

By order of the Relief Commissioners,

W. Stanley,
Secretary.

(Circular No. 19.)

Relief Commission Office, Dublin Castle,
8th April, 1847.

Sir,

As the term "soup" in the Instructions seems to have created an impression with many parties, that only the liquid ordinarily so called is meant, and that meat must necessarily form an ingredient,—the Relief Commissioners beg that the general term "soup" in their Instructions may be understood to include any food cooked in a boiler, and distributed in a liquid state, thick or thin, and whether composed of meat, fish, vegetables, grain or meal.

By order of the Relief Commissioners,

W. Stanley,
Secretary.

To

The Inspecting Officer of each Union.

No. 1.

(Circular No. 1.—*Finance.*)

Relief Commission Office, Dublin Castle,
20th March, 1847.

Sir,

I am directed to state, for your guidance, that the several printed instructions, books, and forms which have been, or may be sent to your charge from the Relief Commission Office, are intended to be applied wholly and solely to the use of the Relief Committees, *forming* or to be *formed under the Act* 10 *Vict., cap.* 7; and are not to be supplied to the pre-existing Relief Committees.

It is hardly possible to forward parcels to the address of each individual Inspector; but it is presumed that parcels not left at their residences will always be found at the poor houses of their respective Unions.

It is requested that the lists of books, forms, &c., sent in advice of each partel, may be preserved; as, when the supply required by each Union has been forwarded, a general list of the whole will be sent by way of receipt, for the signature of each Inspector.

I am, &c.,

Accountant.

To the Government Inspector of the
_____ *Union.*

(Appendix to Circular No. 1, *Finance.*)

Relief Commission Office, Dublin Castle,
March, 1847.

SIR,

I HAVE forwarded to you, this day, through Mr. Elliott of Dublin, carriage free, the several books and forms stated on the other side hereof, for the use of the Union.

The additional books and forms requisite for the supply of the several divisional Relief Committes within the Union for which you act as Inspector, will be shortly forwarded to you.

I am, &c.,

To
the Government Inspector for the
_____ Union.

Accountant.

List of Books, Forms, &c.

Form A.	Books.
Form B.	Sheets.
Form C.	Books.
Form D.	Copies.
Form E.	Sheets.
Form F.	Sheets.
Form G.	Sheets.
Sheets to follow Forms F. and G .	Copies.
Form H.	Copies.

Minute Book	No.
Cash Book	No.
Relief Cards (black)	No.
Sale Cards (red)	No.

(Circular No 2, *Finance.*)

Relief Commission Office, Dublin Castle,
March, 1847.

SIR,

I AM directed by the Relief Commissioners to forward to you a copy of the Regulations approved of by the Lords Commissioners of Her Majesty's Treasury, relative to the pay and allowances of officers employed as Government Inspectors in Ireland, together with a specimen of the form alluded to in the last paragraph of the Regulations.

I am, &c.,

To _____ *Accountant.*
Government Inspector
of the _____ *Union.*

(Appendix to Circular No. 2, *Finance.*)

REGULATIONS for the guidance of OFFICERS employed as GOVERNMENT INSPECTORS in IRELAND, under Act 10 Vic., c. 7, with respect to their pay, lodging-money, travelling expenses, and postage.

The Treasury allowance of 21*s.* a day, and 3*s.* a day for lodging-money, will be paid monthly by a remittance to the officer from the Relief Commissioners in Dublin, from and after the 1st March, 1847.

A statement will be sent from Dublin to each officer at the end of every month, showing the amount of pay and lodging-money due to him, with a form of receipt at the foot for the amount, which the officer must sign in the presence of a witness, who is also to sign both receipts, and return under cover to "The Accountant, Relief Commission, Dublin Castle," accompanied by a *stamped* receipt of a proper value, filled up in like manner, when the amount will be immediately remitted to him.

The travelling allowance comprises the following particulars, viz.:—

Fare by coach, car, cab, or railway, with a moderate fee to drivers and guards of coaches.

Porterage and conveyance of baggage to hotel or lodgings.

Boat hire, when necessary.

Allowance of 10*s.* a night when actually and necessarily employed away from his station, the officer being engaged on official duty. This allowance will not be granted whilst he is travelling by railroad, steam-boat, or any other conveyance.

The stationery supplied to each officer upon his appointment is expected, with economical

Appendix F.
Circulars.

use, to be sufficient for the entire service; the expense he may, however, incur for postage, will be repaid to him.

At the end of each month the officer is to make out an account in detail, in the prescribed form (should he have any claim to prefer), of his travelling expenses, as above stated, adding thereto the amount paid for postage in the month. This account must be furnished in duplicated, and certified upon honour that the charges therein made are correct, and forwarded under cover to "The Accountant," as above directed. If found correct, the Commissioners will authorise repayment of the amount.

Form No. 6.

Form No. 6.—(*Finance.*)

Appendix to Circular No. 2.—(*Finance.*)

Act 10 Vic., cap. 7.

STATEMENT showing the amount of Pay and Lodging Money due to _____ _____, acting as Government Inspector for the _____ Union.

Allowance at the rate of 21*s.* a day for _____ days, from _____ to _____ 1847 . . . £

Lodging Money, at the rate of 3*s.* a day, for the same period . £ _____

£

Abate . . . £ _____

Net amount due, £ _____

Relief Commission Office,
Dublin Castle,
_____ 1847.

Accountant.

The above statement is not to be separated from the following Receipt.

DUPLICATE.

Received from the Relief Commissioners, the sum of _____ _____

being the amount of Pay and Lodging Money due to me as Governmont Inspector for the _____ Union, under Act 10 Vic., cap. 7, for the Month of _____ 1847.

Dated at _____

£ _____

the _____ day of _____ 1847.

Witness, _____

_____

Government Inspector.

N.B.—The original Receipt is to be upon a stamp of a proper value, and to accompany this in returning it to "The Accountant."

Form No. 7.—(*Finance.*)

Appendix to Circular No. 2.—(*Finance.*)

Act 10 Vic., cap. 7.

An Account of the Travelling Expenses and Subsistence of _____ _____ and the amount of Postage paid by him, on account of the Public Service, as Government Inspector for the _____ Union, in the month of _____ 1847.

PARTICULARS OF CHARGE.	Amount.
Note.—The Officer is not to leave his Union without the express sanction of the Relief Commissioners.	
Allowance of 10*s.* a night for _____ nights, when employed away from Station, and *not* travelling, viz., on the . . .	£. *s.* *d.*
Amount paid for fares by coach, car, cab, or railway, as detailed on on the back hereof	
Amount paid for fees to drivers and guards of coaches, on the following days, viz.	
Amount paid for porterage of luggage from _____ to _____	
Total for travelling expenses, &c. . . £	
Amount paid for postage in the month, as per statement herewith .	
Amount paid for carriage of parcels in the month, as per statement herewith	
Total . . £	

I certify, upon honour, that the above Account, amounting to _____ pounds _____ shillings and _____ pence, is just and true. _____

Dated at _____ this _____ day of _____ 1847.

_____

Signature of Inspector.

Appendix F.

Circulars.

Form No. 7.

DETAILED STATEMENT of the Journeys performed, as charged on the other side.

Day of Travelling.	From	To	Distance. No. of Statute Miles.	How Travelled, whether by Coach, Car, &c.	Amount paid for Conveyance, exclusive of fees to Driver or Guard.		
					£.	s.	d.
				Total £			

I Certify that the above-mentioned Journeys have been necessarily performed by me on the dates specified, and in the execution of my duty as Government Inspector for the _____ Union, that the distances stated are correct to the best of my belief, and that I was unavoidably absent from my Station on the nights of the , , , , , .

_____ *Signature of Inspector.*

POSTAGE ACCOUNT, showing the Amount paid daily, in the Month of _____ 1847, the total amount of which is charged in the annexed Account.

Day of the Month.	Amount paid daily for Postage. £.	s.	d.		Dublin. No. of Letters Received from	Dublin. No. of Letters Sent to	Relief Committees. No. of Letters Received from	Relief Committees. No. of Letters Sent to	Carriage of Parcels. Contents.	Carriage of Parcels. Amount paid. £.	s.	d.
Total . £									£			

NOTE.—This Account must be recorded daily, both of the Number and Amount.

I hereby Certify that the above Account for Postage, amounting to £_____, and for Carriage of Parcels to £_____, is correct, and that the Expenditure was incurred on account of the Relief Commission, and for the Public Service.

_____ {*Signature of Inspector.*

Appendix F.

Circulars.

Circular No. 3.—(*Finance.*)

Relief Commission Office, Dublin Castle,
25th March, 1847.

Sir,

The following is a complete list of the Books and Forms that will be forwarded to you for distribution amongst the *New* Committees formed, or to be formed, under Act 10 Vic., cap. 7, for the _____ electoral divisions in the _____ Union, for which you act as Government Inspector, viz.:—

Form A	Books.
Form B	Sheets.
Form C	Books.
Form D	Copies.
Form E	Sheets.
Form F	Sheets.
Form G	Sheets.
Sheets to follow Forms F and G	Sheets.
Form H	Copies.
Minute Books	No.
Cash Books	No.
Relief Cards (black)	No.
Sale Cards (red)	No.

The proportions for distribution are stated on the annexed half sheet.

When you shall have received the whole of the above supply, you are requested to sign this paper and return it to me.

I am, &c.

R. M. Bromley,
Accountant.

To the Government Inspector
of the_____Union.

_____ Union.
_____ 1847.

I acknowledge to have received the number of Books, Forms, &c. above mentioned.

_____ *Government Inspector.*

N.B. Should any of the above Books and Forms have been inadvertently distributed amongst the *Old* Relief Committees, they must be got back, as they are to be supplied solely to the *New* Committees.

The remaining Forms, &c., not yet sent will be forwarded to you so soon as they are received from the printer and binder.

The Books and Forms sent, or to be sent, to the several Government Inspectors of Unions, are to be distributed in the following proportions, viz.:—

To each Finance Committee.

Form E, Finance	50 Sheets.
Minute Book	1 No.
Cash Book	1 „

To each Electoral Committee.

Form A, Finance	2 Books.
Form B do.	10 Sheets.
Form C do.	1 Book.
Form D do.	10 Copies.
Form F do.	10 Sheets.
Sheets to follow Form F	4 Sheets.
Minute Book	1 No.
Cash Book	1 „
Relief Cards (black) {200 of each description, ½, 1, 2, 3, 4, 5, Rations,}	1200 „
Sale Cards (red) {50 of each description, ½, 1, 2, 3, 4, 5 Rations,}	300 „

For the Government Inspector.

Form H, Finance	10 Copies.

For the Treasurer of each Union.

Form G, Finance	30 Sheets,
Sheets to follow Form G	4 „

(Circular No. 4.—*Finance.*)

Relief Commission Office, Dublin Castle,
March, 1847.

SIR,

I AM directed by the Relief Commissioners to express to you their thanks for the readiness with which the _____ has consented to undertake the office of Treasurer to the Finance Committee for the _____ Union, formed or forming under the Act 10 Vic., cap. 7.

To obtain uniformity, simplicity, and accuracy of account, it will be necessary that certain arrangements should be observed by the respective treasurers. I am therefore directed to enclose a copy (Part VII.) of those agreed upon by the Commissioners, accompanied by specimens of the forms to be used, in order to secure the same.

Upon your informing me of the name and precise address of the manager or person with whom I may communicate direct from time to time, and who act in a like capacity under your directions for the Poor Law Guardians, I will forward to you such number of copies of the arrangements referred to as you may require, together with a supply of the printed forms to be used.

The name of the Government Inspecting Officer appointed to the _____ Union, you will find inserted on the back hereof.

The names of the members of the Finance Committee of the Union, will be furnished to your manager upon communication with such officer.

I have, &c.,

_____

To _____ *Accountant.*

	Name of Union.	Name of Government Inspecting Officer.

PART VII.

(Appendix to Circular No. 4.—*Finance.*)

Arrangements necessary to be observed by Treasurers of Finance Committees, for the respective Unions in Ireland, in order to obtain uniformity, simplicity, and accuracy of account, in carrying into effect the Act 10 Vic., cap. 7.

1. The Relief Commissioners will direct money to be supplied, from time to time, to the respective treasurers, through the agency of drafts upon the Bank of Ireland.

2. A form of draft will be annexed to the letter sent to the treasurer by the Relief Commissioners, advising him of the amount placed to his credit at the Bank of Ireland, which he may fill up, and upon its presentation at the bank, the same will be honoured. A duplicate letter of advice will be sent to the Finance Committee. See Form No. 1.

3. The treasurers of Poor Law Unions having unanimously consented to act as treasurers for the "Finance Committees" of the several Unions, the sum so remitted must be carried to a separate and distinct account, to be opened in the name of "The Finance Committee of the _____ Union." These sums are not to be held liable in any way for advances already made, or to be made, by the treasurers to Boards of Guardians for the current expenses of their Poor Law Unions. It is requested that letters acknowledging the amounts received from the Bank of Ireland, and promising to account for the same, my be forwarded by the return post, addressed to "The Accountant, Relief Commission, Dublin Castle." See Form No. 2.

4. Whenever money shall have been paid into the treasurer's hands, on account of the Finance Committee, by the Board of Guardians for the Union, or from any other source, a letter of advice is, in like manner, to be sent to the accountant, and a duplicate thereof, to the Finance Committee for the Union. See Form No. 3.

5. When thus placed in funds, the treasurer is to make payments out of such money only upon drafts under the joint signatures of the Chairman of the Finance Committee for the time being, and the Government Inspector, which authority will be required by the Relief Commissioners, as a voucher in support of the credit to be allowed to the Treasurer.

6. The voucher to be taken for every payment made under the foregoing authority shall be the draft of the Finance Committee, as before stated, which is to be forwarded to the Relief Commissioners with the monthly cash account. The Finance Committee will be required to take duplicate receipts for all payments before giving the check upon the treasurer.

7. The treasurer is requested to transmit to the Relief Commissioners, within three days *after* the expiration of each *calendar* month, an account of his receipts and payments for the

Appendix F.
Circulars.

Finance Committee, upon a form marked "G, *Finance*," showing the balance remaining in his hands, accompanied by the vouchers for the several items charged therein. This account must be signed by the treasurer, and a duplicate of it is to be forwarded to the Finance Committee, to be compared with the recorded items of receipts and payments. The Finance Committee will then forward it to the Commissioners. Any difference in the balance, arising from outstanding drafts, &c., will be explained by the Committee upon such duplicate, to which the signature of the Chairman will be attached.

8. The forms of account current referred to, marked "Form G, *Finance*," will be supplied to the respective treasurers, by the Government Inspector for the Union.

See Form No. 4.

9. A statement, in the form to be supplied, showing the balance in hand, is requested to be forwarded every Saturday by each treasurer, addressed to "The Accountant, Relief Commission, Dublin Castle."

10. The readiness with which the directors and managers of the several Banking Companies in Ireland, as well as the private banks, and individuals acting as treasurers of the respective Unions, have acceded to the wish of the Relief Commissioners to act also as treasurers to the Finance Committees, has materially facilitated the preliminary arrangements for carrying into effect the "Act for the Temporary Relief of Destitute Persons in Ireland," and is an assurance of their future co-operation.

By order of the Commissioners,

Relief Commission Office,
16th March, 1847.

R. M. Bromley, *Accountant.*

Form No. 1.

(Form No. 1.—*Finance.*)

Relief Commission Office, Dublin Castle,
_____ 1847.

Sir,

I am directed by the Relief Commissioners to advise you that the sum of _____ has been placed to your credit at the Bank of Ireland, for the service of the "Finance Committee of the _____ Union."

A form of Draft is annexed, which you are requested to fill up, without delay, for that amount, and upon its presentation at the Bank of Ireland, in Dublin, the same will be honoured.

I am, &c.,

_____

_____ *Accountant.*

£_____

To the Treasurer of the Finance Committee
for the _____ *Union,*
_____ *Bank,* _____ .

Act 10 Vic., cap. 7.

(Finance Committee.)

To
The Governor and Company
of the Bank of Ireland.

_____ *Union,*
_____ 184 .

Gentlemen,

Please to place to my credit with _____ Bank, _____, the sum of _____ which charge to account of the Finance Committee of the _____ Union, pursuant to authority of the Commissioners, dated _____ 184 . Numbered _____ .

£_____

For _____ *Bank,*
Acting as Treasurer to the above Finance Committee,
_____ *Manager.*

Bank of Ireland, _____ 184 .

Debit the Treasurer of the _____ Finance Committee, as a* _____

£_____

* Here state "Loan" or "Grant," as the Warrant may direct.

(Form No. 2.—*Finance.*)

(_____ *Bank,*) _____ ,
_____ *Union,*
_____ 1847.

SIR,

I HAVE to acknowledge the receipt of _____ annexing a form of a letter of credit on the Bank of Ireland, for £ _____ , which I have signed as treasurer to the Finance Committee of the _____ Union, and have placed the amount to the credit of the said Finance Committee.

I am, &c.,

_____

Treasurer of the Finance Committee for the above Union.

To the Accountant,
Relief Commission Office, Dublin Castle.

Form No. 3.

(Form No. 3.—*Finance.*)

_____ *Bank,*
_____ *Union,*
_____ 1847.

SIR,

I HAVE to acquaint you that _____ has this day deposited in my hands the sum of £ _____ , which has been placed to the credit of the Finance Committee of the _____ Union.

I am, &c.,

_____

Treasurer of the Finance Committee for the above Union.

*To**

* Here insert "The Accountant, Relief Commission Office, Dublin Castle," or "The Chairman of the Finance Committee of the _____ Union."

Form No. 4.

(Form No. 4.—*Finance.*)

(_____ *Bank,*) _____
_____ *Union,*
_____ 1847.

SIR,

THE balance remaining in my hands this day as treasurer of the Finance Committee for this Union, amounts to £ _____ after making the payments for this day (Saturday).

The following statement shows the total receipts and payments within the week ending this day.

I am, &c.,

_____

Treasurer of the Finance Committee for the above Union.

To the Accountant,
Relief Commission Office, Dublin Castle.

Balance remaining last Saturday	£	:	:
Received in the Week ending this day		:	:
	£	:	:
Paid in the Week ending this day		:	:
Balance in hand, as above	£	:	:

(Circular.)

This was the first Finance Circular issued, but not numbered; it is sent as Appendix to Circular No. 4. *Finance.*

Relief Commission Office, Dublin Castle,
9th March, 1847.

SIR,

As it is the wish of the Relief Commissioners that treasurers of Poor Law Unions should also undertake the office of treasurers of the Relief Finance Committees forming, or to be formed, for their respective Unions, under Act 10 Vict., cap. 7, I have the honour to

Appendix F.
Circulars.

inquire whether you will consent to undertake that office for the . . . Union, with the management of the necessary accounts. No further bond or security will be required than that already, if any, given by you as treasurer to the Board of Guardians, which, however, must equally apply to the charge of money for the Finance Committee. The duties, which your acceptance of the office will involve, are these:—

1. Separate accounts are to be kept of receipts and payments for the Finance Committee, distinct from the accounts of the Union.

2. The authority for the payments to be made by the treasurer, out of moneys to be remitted to him under this Act, must be the signatures of the recognized chairman at any meeting of the Finance Committee, and of the Government Inspector.

3. A monthly account of receipts and payments is to be transmitted by each treasurer, to the Relief Commisssioners, which must be countersigned by the chairman of the Finance Committee, and supported by adequate vouchers and authorities.

An early answer to this inquiry is requested, which you will please to address to the "Accountant, Relief Commission, Castle, Dublin."

I am, &c.,

_____

Accountant

To the Treasurer of the_____ Union,
County _____

(Form No. 1.—*Finance.*)

Appendix to Circular No. 4.—*Finance.*

Relief Commission Office, Dublin Castle,
_____ 1847.

SIR,

I AM directed by the Relief Commissioners to advise you that the sum of _____ _____ has been placed to your credit at the Bank of Ireland, for the service of the "Finance Committee of the _____ Union."

A form of Draft is annexed, which you are requested to fill up, without delay, for that amount, and upon its presentation at the Bank of Ireland, in Dublin, the same will be honoured.

I am, &c.,

£_____

_____

Accountant.

To the Treasurer of the Finance Committee
for the_____ Union,
_____ Bank.

_____

Act 10 Vic., cap. 7.

(Finance Committee.)

To
The Governor and Company
of the Bank of Ireland.

_____ *Union,*
_____ 184 .

GENTLEMEN,

PLEASE place to my credit with_____ Bank, _____ _____, the sum of_____ which charge to account of the Finance Committee of the_____ Union, pursuant to authority of the Relief Commissioners, dated_____ 184__. Numbered _____.

£_____.

For_____ Bank,
Acting as Treasurer to the above Finance Committee,
_____ *Manager.*

*Bank of Ireland,*_____ 184__.

Debit the Treasurer of the_____ Finance Committee, as a*_____

£_____.

* Here state "Loan" or "Grant," as the Warrant may direct.

(Form No. 2.—*Finance.*) Form No. 2.

Appendix to Circular No. 4.—*Finance.*

(_____*Bank,*) _____

_____ *Union,*

_____ 1847.

SIR,

I HAVE to acknowledge the receipt of your letter of_____ annexing a form of a Letter of Credit on the Bank of Ireland, for £_____ __, which I have signed as Treasurer to the Finance Committee of the_____ Union, and have placed the amount to the credit of the said Finance Committee.

I am, &c.,

_____

Treasurer of the Finance Committee for the above Union.

To the Accountant,
Relief Commission Office, Dublin Castle.

(Form No. 3.—*Finance.*) Form No. 3.

Appendix to Circular No. 4.—*Finance.*

(_____ Bank),_____

_____ Union,

_____ 1847.

SIR,

I HAVE to acquaint you that _____ has this day deposited in my hands the sum of £_____, which has been placed to the credit of the Finance Committee of the_____ Union.

I am, &c.,

_____

Treasurer of the Finance Committee for the above Union.

To*

* Here insert "The Accountant, Relief Commission Office, Dublin Castle," or "The Chairman of the Finance Committee of the _____ Union."

(Form No. 4.—*Finance.*) Form No. 4.

Appendix to Circular No. 4.—*Finance.*

(_____ Bank),_____

_____ Union,

_____ 1847.

SIR,

THE balance remaining in my hands this day, as Treasurer of the Finance Committee for this Union, amounts to £_____, after making the payments for this day (Saturday).

The following statement shows the total receipts and payments within the week ending this day.

I am, &c.

_____

Treasurer of the Finance Committee for the above Union.

To the Accountant,
Relief Commission Office, Dublin Castle.

Balance remaining last Saturday . .	£
Received in the week ending this day .	_____
	£
Paid in the week ending this day . .	_____
Balance in hand, as above . . .	£

Appendix F.

Circulars

(Circular No. 5.—*Finance.*)

Relief Commission Office, Dublin Castle,
29th March, 1847.

SIR,

I AM directed by the Relief Commissioners to request you will enclose the several Estimates, to be forwarded to them from time to time, from the Union for which you act as Inspector, in a Report, agreeably with the interrogatories sent herewith.

They request that the greatest consideration may be given to the several questions put, and that the Estimate be on no account forwarded to them, without you are perfectly satisfied as to the correctness of your entire Report. A supply of the Forms will be sent to you forthwith.

I am, &c.,

R. M. BROMLEY,
Accountant.

To _____

Government Inspector,

_____ *Union.*

Appendix to Circular No. 5.—*Finance.*

Continuation of Part VII.

DETAILED MATTERS necessary to be observed by Finance Committees, Inspectors, and Clerks employed under them, in the Receipt and Expenditure of Money.

See Form No. 5.

11. Estimates for money required, are to be prepared and sent to Dublin, as directed by Articles 14 and 15 of Part V. enclosed in a report from the Inspector.

12. Money will be sent from Dublin to the Finance Committee, and lodged to its credit at the Bank, acting as Treasurer of the Union, agreeably with Article 17, Part V.

13. Money can only be withdrawn from the Treasurer's hands by a draft signed jointly by the Chairman of the Finance Committee and the Government Inspector, according to Article 18, Part V.

14. Before the draft upon the Treasurer is signed, a receipt is to be taken in duplicate (one upon a *stamp* of a proper value) from the party or parties authorized to receive the same.

15. The receipt for money to be paid to a Relief Committee for an electoral division or divisions, must be signed in duplicate, one upon a *stamp* of a proper value, by "*three* members" of such Committee, and worded in the following manner:—

"Received from the Finance Committee of the_____Union, the sum of_____, on behalf of the_____Electoral Division, for the proper expenditure of which we hold ourselves responsible, and engage that such accounts and vouchers shall be rendered at such periods and in whatever manner the same may be required from time to time, by the Relief Commissioners, under Act 10 Vict., cap. 7."

16. The clerk of the Finance Committee is to keep a cash-book, as a check upon the Treasurer, in which he is to enter on the left hand, or debtor side, the several sums placed in the Treasurer's hands as advised of from time time to time, and on the right hand or creditor side, the amount of the several drafts upon him; these several entries must agree with the vouchers and receipts taken for the same.

17. The Treasurer will furnish to the Finance Committee, a duplicate account (Form G. *Finance*), every month, of his receipts and payments; this account must be compared by the Committee with the cash-book and vouchers kept by its clerk, and if found correct, it is to be signed by the Chairman, and sent *with the vouchers* properly arranged, to "The Accountant to the Relief Commission, Dublin Castle," with such observations as it may be thought necessary to make.

18. Whenever a difference may arise from drafts outstanding, it is to be explained on the face of the account, by the Finance Committee.

19. The Finance Committee is to require from each Relief Committee within its Union, a weekly statement or abstract, in the manner stated in Form No. 4, Finance, to be made up every *Saturday evening*, of the total amount received and paid in the course of the week, and the balance remaining in hand for *each* Electoral Division. The several statements are to be collected by the clerk to the Finance Committee every Monday, and formed into one general abstract for the Union, and sent by that day's post to "The Accountant to the Relief Commission."

20. A separate account ("Form F. *Finance*"), from the foregoing weekly statement, accompanied by vouchers, must be obtained by the Finance Committee from each Relief Committee *every fortnight*, showing its receipts and payments, for each Electoral Division, as daily recorded in the cash-book to be kept by each Relief Committee. This account must be compared with the sums advanced to each Electoral Division by the Finance Committee, also with the book of daily sales, to see that the amount received is properly brought to account, and that the rations were sold at the authorized price. Each voucher for a payment to be made must be signed by *three* members of the Relief Committee, as an authority, and a proper stamped receipt taken for the sum paid; the account must also be signed by three members of the Relief Committee, with a certificate of their belief that the account is just and true. If the account is incorrect, upon its comparison and examination by the Finance Committee, it is to be returned for amendment, and when corrected, the whole of the Electoral Division Account

of the Union for the fortnight are to be collected, arranged and transmitted under one cover, accompanied by a list of them, to "The Accountant to the Relief Commission," which list is to signed by two members of the Finance Committee, stating that the accounts named had been examined, and they believe them to be correct.

By order of the Commissioners,
R. M. BROMLEY,
Accountant.

Relief Commission Office,
29th March, 1847.

(Form No. 5.—*Finance.*) Form No. 5.

REPORT of GOVERNMENT INSPECTOR upon transmitting to the Relief Commissioners the enclosed Estimate (Form E, *Finance*), from the Finance Committee of the_____Union.

Are the Relief Committees, who have sent the enclosed Estimates (Form D), constituted according to the Lord Lieutenant's General Order of the 4th March, 1847?

Was the Duplicate Relief List (Form A), sent with the Relief Committee's Estimate to the Finance Committee, as directed by Article 16, Part IV.?

Have the Relief Lists (Forms A and B), for the fortnight estimated for, been revised and approved of by the Finance Committee?

Do the total number of daily rations approved of by the Relief Lists, for the fortnight, agree with the total number inserted in the enclosed Estimates, as directed by Article 14, Part V.?

Is due allowance made in the Estimate for the quantity of provisions now in the possession of Relief Committees?

Are the rates of pay inserted in each Estimate for the persons employed under direction of Relief Committees, within the rates approved of by the Relief Commissioners?

Has the amount inserted for rent of store or office been specially submitted to, and approved of, by the Finance Committee?

Is the amount inserted for fitting up store and premises the lowest cost at which it could be done; and has not the boiler, fittings, &c., of the old Relief Committee been handed over to the present Committee? if not, state the cause.

Are the other incidental expenses inserted in the Estimates absolutely necessary?

Does the balance shown to be in hand correspond with the account current (Form F), sent by the Relief Committee to the Finance Committee, as directed by Article 16, Part V.?

Have the balances of the former Committees been handed over to the present; if not, state the cause?

Has each Committee stated on their Estimates the manner in which it is proposed the money should be raised to meet the Estimate?

What amount of local or general subscriptions has been received by each Relief Committee, in aid of the Estimate?

What amount (if it can be ascertained) remains in the hands of the Treasurer to the Poor Law Guardians for the Union?

What is the date of the last resolution for levying a rate in the Union?

Has it been collected?

How many resolutions have been passed for levying rates in the Union that have not been acted upon?

How is it proposed by the Finance Committee that the amount required for each Relief Committee should be provided?

Other remarks that may be considered necessary with respect *solely* to the enclosed Estimates.

*Government Inspector for the*_____*Union,*

*Dated*_____1847.

(Form No. 5.—*Finance.*) Form No. 5.

Appendix to Circular No. 5.—*Finance.*

REPORT of GOVERNMENT INSPECTOR upon transmitting to the RELIEF COMMISSIONERS the enclosed Estimate (Form E, *Finance*), from the Finance Committee of the_____Union.

ARE the Relief Committees, who have sent the enclosed estimates (Form D.), constituted according to the Lord Lieutenant's general Order of the 4th March, 1847?

Was the Duplicate Relief List (Form A.) sent with the Relief Committee's estimate to the Finance Committee, as directed by Article 16, Part IV.?

Have the Relief Lists (Forms A. and B.), for the fortnight estimated for, been revised and approved of by the Finance Committee?

Do the total number of rations approved of by the Relief Lists, for the fortnight, agree with the total number inserted in the enclosed estimates as directed by Article 14, Part V.?

Is due allowance made in the estimate for the quantity of provisions now in the possession of Relief Committees?

Are the rates of pay inserted in each estimate for the persons employed under direction of Relief Committees, within the rates approved of by the Relief Commissioners?

Appendix F.

Circulars.
Form No. 6.

Has the amount inserted for rent of store or office been specially submitted to, and approved of by the Finance Committee?

Is the amount inserted for fitting up store and premises the lowest cost at which it could be done; and has not the boiler, fittings, &c., of the old Relief Committees been handed over to the present Committee; if not, state the cause?

Are the other incidental expenses inserted in the estimates absolutely necessary?

Does the balance shown to be in hand correspond with the account current (Form F.), sent by the Relief Committee to the Finance Committee, as directed by Article 16, Part V.?

Have the balances of the former Committees been handed over to the present; if not, state cause?

Has each Committee stated on their estimates the manner in which it is proposed the money should be raised to meet the estimate?

What amount of local or general subscriptions has been received by each Relief Committee in aid of the estimate?

What amount (if it can be ascertained) remains in the hands of the treasurer to the Poor Law Guardians for the Union?

What is the date of the last resolution for levying a rate in the Union?

Has it been collected?

How many resolutions have been passed for levying rates in the Union that have not been acted upon?

How is it proposed by the Finance Committee that the amount required for each Relief Committee should be provided?

Other remarks that may be considered necessary with respect *solely* to the enclosed estimates.

*Government Inspector for the*_____*Union.*
*Dated at*_____1847.

Form No. 8.

(Form No. 8.—*Finance.*)

Appendix to Circular No. 5.—*Finance.*

Relief Commission Office, Dublin Castle,
1847.

Sir,

I am directed by the Relief Commissioners to request you will be pleased to move his Excellency the Lord Lieutenant of Ireland, to cause warrants to be issued to the Guardians of the poor for the Unions named in the enclosed list, for paying over the sums inserted against each electoral division into the hands of the treasurers to the Finance Committees as therein stated, under the provisions of the Act 10 Victoria, cap. 7.

I have, &c.,

Accountant.

To T. N. Redington, Esq.
&c. &c. &c.

Appendix to Circular No. 5.—*Finance.*

*Relief Commission Office,*_____1847.

Electoral Divisions and Unions for which it is requested Warrants may be issued to the Guardians to pay over to the Treasurers of the several Finance Committees the sums stated.

Name of Electoral Division.	Name of Union.	Treasurer of Finance Committee.	Amount to Pay over.

(Circular No. 6.—*Finance.*)

Relief Commission Office, Dublin Castle,
10th April, 1847.

SIR,

As several applications have been made from Committees for loose sheets or additional books for Relief Lists—Form A, *Finance*—the Relief Commissioners have directed me to acquaint you, that a supply of the sheets, in the required form, will be shortly forwarded to you.

These sheets you may distribute amongst the several Relief Committees within the Union for which you act as Inspector, in the proportion of two quires for each electoral division, should they be absolutely required; but as some divisions may be more populous than others, you are to use your own discretion in appropriating the supply to the general wants of the Union.

I am, &c.,

*To*_____ R. M. BROMLEY,

Government Inspector *Accountant*

*for the*_____ *Union.*

(Circular No. 7.—*Finance.*)

Relief Commission Office, Dublin Castle,
10th April, 1847.

Immediate.

To prevent misapprehension in the striking of rates for Relief under the Act, and the inconvenience of repeated ratings, the Inspectors are reminded, that whenever a rate is required to make up the amount of an estimate, it should be so calculated by the Finance Committee as to provide for the estimated expenditure of *three* months, and should be so inserted in the demand sent to this office.

In order to guide the Committees in the formation of estimates, it must be assumed that the new Relief measure *is to supersede* employment on the Relief Public Works; and therefore, men now so employed, but soon to be struck off, must, if entitled to Relief under the Instructions, be included in the Relief lists, and be estimated for. But as a certain degree of Public Work will necessarily be speedily recommenced, the Inspector should state to the Committees, on information to be obtained by him from the Board of Works' engineer, how many are likely to be so re-engaged; in order that the estimates for gratuitous food may be reduced by so many; taking an average of the number in family in addition.

And so of farm-work, or any other labour for wages.

Thus a list may contain 500 men, constituting with their families, 2000 persons (200 being children under 9 years of age), or 1900 complete daily rations. From this aggregate will be deducted—

Estimate of persons who may probably be engaged by Board of Works, say, ...	100	
Farm-works and other paid labour	200	
Men employed . .	300	
Add average rate of three additional in family, per man . .	900	
	1200	persons.
Deducting these from the original number	2000	
	1200	
Remain to be provided for	800	
Of whom one-tenth being children under 9 years of age, say 80 at half rations, then remains to be deducted	40	
Leaving to be provided daily full rations	760	

By order of the Commissioners,

To the Government Inspector R. M. BROMLEY,

*for the*_____ *Union.* *Accountant.*

(Circular No. 8.—*Finance.*)

Confidential.

Relief Commission Office, Dublin Castle,
1st April, 1847.

SIR,

NUMEROUS applications have been made by Inspecting Officers in various parts of Ireland, for the assistance of a clerk, for office rent, and for the allowance of various incidental expenses connected with the discharge of their duty. These applications have been considered by the Relief Commissioners, by whom I am directed to forward to you the following Regulations, which you will please to consider strictly private and confidential:—

1. The Inspecting Officer of each Union may be allowed one clerk, at a rate of pay not exceeding 21*s.* per week, to be paid monthly by the Relief Commission, in those cases where

Appendix F.
Circulars.

such assistance is absolutely necessary. In organizing the existing system of relief, no such assistance was contemplated by Her Majesty's Government, and no provision has been made for it in the estimate submitted to the Treasury. The Relief Commissioners, therefore, feel it incumbent to express their earnest hope and expectation that Inspecting Officers will not apply for the services of a clerk except in those cases where the size of their Unions, or the extreme pressure of distress, renders such services essential to the due performance of their duty.

2. The Relief Commissioners sanction the appointment of a clerk to each Finance Committee at a rate of pay not exceeding 30*s.* per week, to be paid by their Treasurer out of the Relief Funds, under the certificate of the Inspecting Officer. This clerk is to be appointed by the Finance Committee, and his name to be entered upon the minutes of their proceedings.

3. In cases where, from infectious illness or absolute necessity, the Finance Committee refuse to hold their meetings at the Union House, the Relief Commissioners sanction the engagement of a room at the lowest rate at which a fit room can possibly be obtained, along with the necessary expenditure for fuel, light, cleansing, and porterage, after such rate as the Finance Committee shall direct their Treasurer to pay A special estimate of these expenses must, in the first instance, be submitted for the approval of the Relief Commissioners; and it is to be understood that the Inspector, who is a member of the Committee, will have the use of the office, &c., to transact his official business, and keep his official papers.

4. The Relief Commissioners further sanction the appointment of one clerk to each Relief Committee, at a rate of pay not exceeding 21*s.* per week, who shall give his undivided attention early and late to his official duties, and shall be paid by the Treasurer of the Relief Committee weekly, upon a certificate of three members of the Committee that he has properly performed his duties. And his continuance in office shall be dependent upon the judgment of the Finance Committee, who shall remark upon his efficiency or otherwse, as manifested from time to time in his returns.

5. All other appointments of persons to assist in soup-kitchens, &c., are to be subject to the approval of the Finance Committee, and the rate of pay shall in no case exceed 1*s.* 6*d.* a-day.

6. The names of clerks, and all others appointed to the Relief Service, are to be duly entered in the Minute Book of each Committee.

7. The rent and expenses incurred for fitting premises by each Relief Committee, shall be, in the first instance, referred to the Finance Committee for approval.

8. The whole of the foregoing expenses shall be defrayed out of the Relief Funds, except the pay of the Government Inspecting Officer's Clerk, which is to be charged in the Inspecting Officer's Monthly Account, and will be repaid by the Relief Commissioners.

9. Inspecting Officers travelling for, or writing to, the Board of Works, are directed to make a distinct claim for such expenses and postage, and not to include them in their account as service performed for the Relief Commissioners.

10. The question of allowing mileage to officers travelling with their own horses has been referred to the Lords Commissioners of Her Majesty's Treasury, whose decision will be communicated to the several Inspectors.

11. When it is considered more advantageous to hire a public conveyance by the day instead of at a rate per mile, such charge will be admitted, but it should be stated, and the number of miles travelled must nevertheless be inserted.

12. Although a limit has been inserted for the rate of remuneration to be paid to clerks and others, care must be taken that they are paid only at a rate equivalent to their qualifications.

13. No charge for printing will be admitted unless it has received the previous sanction of the Relief Commissioners.

14. All letters sent from Dublin to Inspecting Officers will be pre-paid; it is *not* necessary for Inspectors to *pre-pay* the letters they may send to the Relief Commissioners.

I am, &c.,

To _____

R. M. Bromley,

Government Inspector of the _____ *Union.*

Accountant.

Memorandum.

Relief Commission Office, Dublin Castle,
31st March, 1847.

The black-ink cards for gratuitous relief are packed in parcels of 200 for each number, viz.—½, 1, 2, 3, 4, and 5.

Each person must be called numerically from the Relief List, and on answering the number and name, a card, with the number of rations set against his or her name, is to be given, which will be delivered up at the kitchen or store on receiving the quantity.

If more rations are to be delivered than the cards are numbered, an additional card is to be given; for instance, if 7 are due, give two cards—5 and 2; if 4½, give two cards—½ and 4.

The numbers should be kept separate, either in different boxes or in a tray with six separate places to hold them, for convenience of delivery.

After the rations have been delivered for the day, the number is to be ascertained by counting the numbers marked on the cards; they should then be separated into the different boxes or trays ready for issue on the next day, and so on, day after day.

If a person does not answer when called, a mark in pencil is to be made against the name on the list, to be inquired into, and brought before the Committee.

The red-ink cards are packed in parcels of 50 for each number; they are to be used when rations are *sold*, from List B, and the total number, when collected at the kitchen or store, should agree with the total amount received upon the day's sale.

NOTICE.

Relief Committee Room,
———— 1847.

No gratuitous relief will be given, unless the person in distress has applied to the clerk, and his case has been investigated and approved of by the Relief Committee.

When so approved, the name of the party will be entered on the Relief List, a number will be placed against his or her name, and the names will be called in the order of the numbers.

If the party answers the call in turn, and by the number, a card will be given, showing how many rations are to be served out; the card must be given up upon receiving them.

Should any person attempt to obtain the rations belonging to another, both names will be struck off the list, if both are concerned in the fraud.

Every able-bodied poor person must appear daily to answer his call, and if he does not attend, owing to his being employed, his name will be struck off the list; for gratuitous relief, as a pauper, is not to be allowed to a person in employment.

Each person must take a can, or some vessel sufficiently large, to contain the quantity of soup or meal to be supplied.

Any person crowding or causing a disturbance, by not keeping in his or her place in proper turn, waiting to be called, according to their number on the list, will not be served till the last, or probably not at all for that day.

The helpless poor only will be allowed to receive more than one day's rations at one time.

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